FY 2013
Allocatee Transaction Level Report: Data Point Guidance

CIIS 11.0

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FY 2013 Allocatee Transaction Level Report: Data Point Guidance

This document provides guidance for the Allocatee's Fiscal Year (FY) 2013 Transaction Level Report (TLR) data points.

The FY 2013 version of CIIS is CIIS 11.0

Which Loans and Investments to Include in the TLR

The reporting period for the FY 2013 TLR is the Allocatee's fiscal year ending in 2013. The TLR should include any loans, investments, and advance purchase commitments made by the Allocatee and any Sub-Allocatee(s) that were:

- Funded by Qualified Equity Investments (QEIs) and
- Outstanding at any time during the reporting period.

Include:

- Transactions that were submitted in the previous reporting period with a Transaction Status = "Active";
- Loans to and Investments in other CDEs;
- Loans to and investments in Qualified Active Low-Income Community Businesses (QALICBs); and
- Advance Purchase Commitments (categorized and reported as "QALICBs" in the TLR).

If the Allocatee is providing a loan to or an investment in another CDE, report the details of both the loan to or investment in the CDE as well as the details of the resulting funding to a QALICB(s). In other words, for each investment in a CDE, the Allocatee must report a minimum of two transactions: (1) The investment in the CDE and (2) the resulting loan or investment in the QALICB(s). The two transactions may occur during different reporting periods.

Exclude (the following are reported in the Institution Level Report (ILR)):

- Loan purchases (except advance purchase commitments);
- Financial Counseling and Other Services (FCOS); and
- Transfers of Allocation to Sub-Allocatee(s).

All data must be reported as of the reporting period end date unless otherwise noted. Some of the TLR data points are not static from reporting period-to-reporting period (Disbursements, Principal Balance Outstanding, etc.). The appropriate response may change from day-to-day in the CDE's system. Please respond "as of" the reporting period end date. For example, for each loan, report the principal balance outstanding and number of days delinquent on the last day of the reporting period.

QuickStart Instructions

The new "QuickStart" Instructions include basic information about CIIS 11.0 in an Excel spreadsheet. The QuickStart contains summary information that users can sort by topic. Definitions for the columns can be found on the second worksheet. The QuickStart identifies the following for all CIIS 11.0 data points:

- New data points;
- Project v. Financial Note data points (see below);
- Mandatory data points;

- Conditionally required data points (including conditional requirements);
- Compliance data points;
- Data points that are specific to Transaction Type, Purpose, Borrower/Investee Type, QLICI Type, and Special Purpose Entities; and
- Special Instructions.

The QuickStart is a supplement to this guidance and are available at www.cdfifund.gov/what_we_do/ciis.asp.

TLR "Project" Guidance

Many Allocatees are financing single Projects with more than one Financial Note (e.g., loan, line of credit, or equity investment). Allocatees will now be able to report which Financial Notes belong to a single Project. The Fund requires that each Financial Note that finances a single project have the same:

- Borrower (indicated by Client ID);
- Investee Address;
- Project Address or set of Project Addresses; and
- Total Project Cost.

Financial Note vs. Project-Level Data Points

In CIIS 11.0, each data point is designated as either Financial Note-level data or Project-level data. This designation is noted in the following guidance.

Entering FINANCIAL NOTE Data

As in past years, users will be required to enter/upload every Financial Note and the pertinent Financial Note-level data in CIIS. Financial Notes are identified by the unique "Originator Transaction ID."

Entering PROJECT Data

Users will enter/upload a "Project Number" for each Project. CIIS will require the user to associate one or more "Originator Transaction IDs" with each "Project Number." The Project-level data will only need to be entered one time in CIIS for each Project, regardless of the number of associated Financial Notes. (Some organizations may have only one Financial Note for each Project.) The "TLR System Instructions" (www.cdfifund.gov/what_we_do/ciis.asp) provide more technical information regarding entering/uploading data.

Multi-CDE Projects

Many CDEs are financing Projects in conjunction with other CDEs. Organizations will now be able to report which Projects were financed by multiple CDEs. Organizations can create a Multi-CDE Project Number by selecting the Multi-CDE Project link under the TLR menu of the CIIS Homepage. After selecting the link, follow the steps and CIIS will generate the Multi-CDE Project Number. The Multi-CDE Project Number can be entered in column B of the CDE TLR Projects tab.

Additional CIIS 11.0 Changes

New Data Points

- CIIS 11.0 does not include any new data points that were not present in the previous version.

Changes to Existing Data Points

- "Special Purpose Entity" has been added to the list of acceptable responses for QALICB Type.
- "None" has been removed from the list of acceptable responses for "Equity-Like Features.
- Updates have been made to the definitions for the "Purpose" field.
- The maximum amount for Non-Real Estate Micro Enterprise loans has been updated to $50,000.

Understanding the Data Point Boxes

Example 1:

PRJ: **BH**	**Related Entity** In accordance with section 3.2 of the Allocation Agreement, report "Yes" if the investee (entity receiving the financing) is a related entity. For more information on related entities, see question #37 found in "2011 NMTC Allocation Application Q & A Document" on the Fund's website. CDE Allocatees should refer to IRC § 267(b) and 707(b) (1) and consult their own tax advisors for more information about the definition of a related entity.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Crosswalk Values / Definitions	YES	Yes
		NO	No

Example 2:

N-I: **P**	**Interest Rate** For each loan and line of credit, report the interest rate in effect at the reporting period end. If the Financial Note was paid off during the reporting period, report the interest rate at the time of the pay off. Enter the percentage as a whole number (e.g. if the Interest Rate is 2.0%, enter "2.0").	
	CONDITIONALLY REQUIRED IF:	Transaction Type = • Term Loan • Line of Credit • Debt with Equity
	Reject If:	Transaction Type = Equity Investment
	Annual Update Required	
	Excel Data Format	Numeric (3 decimal places)

Example 3:

N-I: V	**Date First Payment Due** If applicable, report the date the first loan payment is due. • *Include* interest only payments.	
	Excel Data Format	MM/DD/YYYY

Financial Note-Level or Project-Level Data Points

- Data points that are collected on the Financial Note-level are located on the "Notes-Investments" sheet (indicated by "N-I" in the Excel Column) or the "Disbursements" sheet (indicated by "Disb" in the Excel Column) of the Excel Template.
- Data points that are collected on the Project-level are located on the "Project" sheet (indicated by "PRJ" in the Excel Column) or the "Address" sheet (indicated by "Add" in the Excel Column) of the Excel Template.

Excel Column

The Excel Column is found in the second row to the left of the Data Point Box. The Excel Column refers to the sheet and column where a data point is located in the Excel Template. The Excel Column is provided for referring, searching, and ordering data points.

- *Example 1: "Related Entity" data point is located at PRJ: BH, or Column BH of the "Project" sheet.*
- *Example 2: "Interest Rate" data point is located at N-I: P, or Column P of the "Notes-Investments" sheet.*

NEW

"NEW" appears below the Excel column for any data points that are new in CIIS 11.0.

Data Point Name

The Data Point Name is indicated in Bold in the first row of the data point box.

- *Example 1*: Data Point Name is "Related Entity."

Guidance

Guidance for each data point is provided directly below the Data Point Name.

Mandatory, Conditionally Required, and Optional Data Fields

Mandatory data points must be reported for every Financial Note or Project. CIIS will not validate transactions that do not include the Mandatory data points.

- Mandatory data points are indicated by "MANDATORY DATA FIELD" and double bold borders around the Data Point Box (as in the *Example 1*).
- The Online entry system displays next to Mandatory fields.

Conditionally Required If data points must be reported for a Financial Note or Project if the noted conditions apply.

- Conditionally Required If data points are indicated by "CONDITIONALLY REQUIRED IF" and a single bold border around the Data Point Box (as in *Example 2*).
- *Example 2: If the Transaction Type for the Financial Note is Term Loan, Line of Credit, or Debt with Equity, the user must provide a valid response to Interest Rate.*

Users are not required to provide responses for Optional data points. Optional data points are indicated by a single border around the data box (as in *Example 3*).

Compliance Data Points

Compliance data points may be used to measure the Allocatee's compliance with their Allocation Agreement. Any field that may be used for compliance purposes for any Allocatee is identified as a Compliance data point. Allocatees must refer to their specific Allocation Agreement(s) to determine if the data point is relevant to their CDE's compliance.

- Compliance data points are indicated by "COMPLIANCE" and blue shading (as in *Example 1*).
- The Online entry system displays a next to Compliance fields.

Reject If

CIIS will generate and error message if a response is provided when a "Reject If" condition applies. "Reject If" is intended to eliminate responses that do not make sense: for example, providing an interest rate for an equity investment. When a "Reject If" condition applies, the user should leave the response blank.

- *Example 2:* If the Financial Note is an Equity Investment, CIIS will not accept an Interest Rate entry.

Validations

In order to certify and submit the TLR, the data must pass a number of validation rules. Validation rules are provided in the data boxes.

Annual Update Required

CIIS requires users to update certain data points each year if they have changed since the previous reporting period. These data points are noted with "Annual Update Required" in a yellow box.

- *Example 2:* Users are expected to update the Interest Rate annually if the rate has changed from the end of the previous reporting period.

Excel Data Format

The Excel Data Format describes the required format to upload the Excel Template. In general, users should refer to the Excel Data Format to determine the type of data CIIS requires.

- *Example 2:* CIIS will accept numeric entries with up to three decimal places.

Crosswalk Values/ Definitions

The Crosswalk Values / Definitions provides the valid CIIS responses for data points that are not numeric or open-ended text.

- *Example 1:* "Yes" and "No" are valid responses. CIIS will accept the values of "YES" and "NO".
- XML and Excel uploads: Values will be indicated in the Crosswalk.
- Manual Entry: Values appear in the dropdown menus.

Project & Financial Note Identifiers

N-I: A	**Submitter Transmission ID** XML and Excel Template users may use the Submitter Transmission ID to distinguish multiple data files uploaded to CIIS. • XML Interface - Include a value for the SubmitterTransmissionId attribute in the Transmission element. • Excel Template - Report Submitter Transmission ID in the "Notes-Investments: A2" cell of the Excel template. • Manual data entry – Submitter Transmission ID is not relevant.	
	Excel Data Format	MM/DD/YYYY#

N-I: B	**Project Number** Assign a unique identifier to each Project. Project Number is used to link a Financial Note(s) to a distinct Project and to track Projects across reporting periods. • In the Excel Template, Project Number is Mandatory on multiple worksheets: Notes-Investments: B and Addresses: A.	
	MANDATORY DATA FIELD	
	Validations:	• Each Project Number may only be used for one Project per reporting period. • Allocatees MUST use the same Project Number for each reporting period that a particular Project is submitted.
	Excel Data Format	Numeric (8 digits)

N-I: C	**Originator Transaction ID** Assign a unique identifier to each Financial Note. The Originator Transaction ID is typically a loan number or tracking number. The Originator Transaction ID is used to track Financial Notes across reporting periods. • In the Excel Template, Originator Transaction ID is Mandatory on multiple worksheets: Notes-Investments: C and Disbursements: A.	
	MANDATORY DATA FIELD	
	Validations:	• Each Originator Transaction ID may only be used for one Financial Note per reporting period. • Allocatees MUST use the same Originator Transaction ID for each reporting period that a particular Financial Note is submitted.
	Excel Data Format	Text (20 characters)

Financial Notes Data

Financial Note Data Points: Terms

N-I: D	**Date Originated** Report the date that a legally binding note has been signed by the borrower/investee in favor of the lender/investor.	
	MANDATORY DATA FIELD	
	Reject If:	• Date Originated > Date First Payment Due • Date Originated > *Current* Date
	Excel Data Format	MM/DD/YYYY

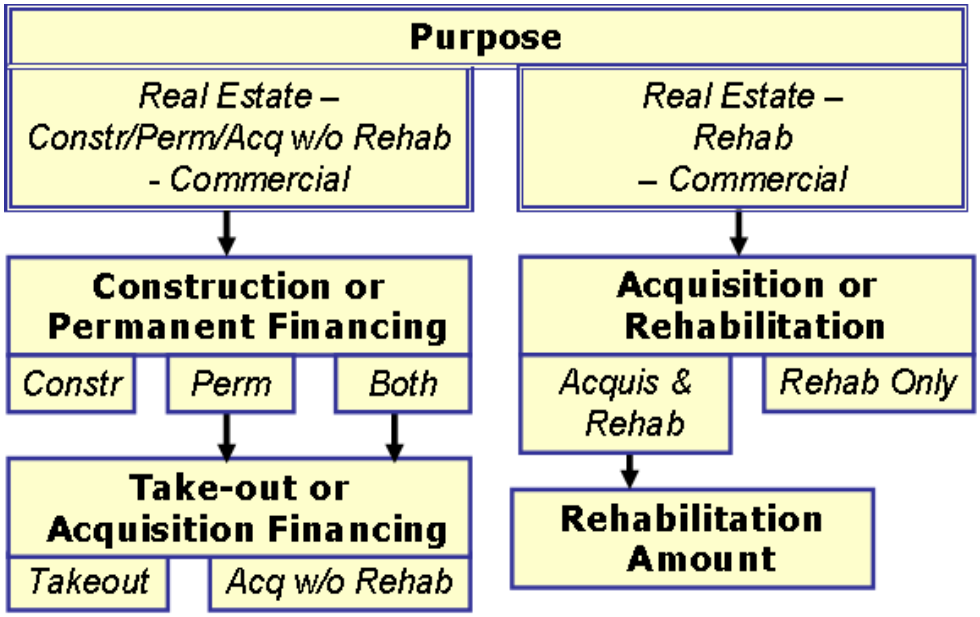
N-I: E	**Original Loan/Investment Amount** Report the amount of the loan/investment. • For equity investments, if an upward adjuster is used during the reporting period, update the Original Loan/Investment Amount.	
	MANDATORY DATA FIELD	
	Reject If:	Purpose = Microenterprise, and Original Loan/Investment Amount > $50,000
	Annual Update Required	
	Excel Data Format	Numeric

N-I: F	**Refinancing** Report whether the loan/investment is a new origination or a refinance of an existing loan/investment with QEI funds.		
	MANDATORY DATA FIELD		
	Crosswalk Values / Definitions	NEWORIGINATION	New Origination
		REFINANCEALLOC	Refinance of Allocatee (or Affiliate) Loan/Investment
		REFINANCEUNAFF	Refinance of Un-Affiliated Third Party Loan/Investment

N-I: G	**Purpose** Identify the primary purpose of the Financial Note. If there are multiple purposes (for example, a loan funding both the purchase of a fixed asset and a facility improvement), select the purpose with the largest percent of the transaction. Classify loans/investments in CDEs as "Other".		
	MANDATORY DATA FIELD		
	Crosswalk Values / Definitions	BUSINESS	**Non - Real Estate - Business** • Financing to for-profit and nonprofit businesses with more than five employees or in an amount greater than $50,000 for a purpose that is not connected to the development (including construction of new facilities and rehabilitation/enhancement of existing facilities), management, or leasing of real estate.
		MICRO	**Non - Real Estate - Microenterprise** Financing to a for-profit or non-profit enterprise that has five or fewer employees (including the proprietor) with an amount no more than $50,000 for a purpose that is not connected to the development (including construction of new facilities and rehabilitation/enhancement of existing facilities), management, or leasing of real estate. •
		RECOCOM	**Real Estate – Construction/Permanent/Acquisition w/o Rehab – Commercial** • Financial Note is for: 1) predevelopment financing; 2) construction or permanent financing; or 3) acquisition without rehabilitation of office, retail, manufacturing, or community facility space. • *Include* mixed-use real estate that combines both commercial and residential use.
		RECOMULTI	**Real Estate – Construction–Housing-Multi Family** • Financial Notes is for predevelopment financing, or construction of multifamily housing.
		RECOSINGLE	**Real Estate – Construction–Housing-Single Family** • Financial Note is for predevelopment financing, or construction of single family housing.
		RERHCOM	**Real Estate–Rehabilitation–Commercial** • Financing is to rehabilitate office, retail, manufacturing, or community facility space. Financial Note may include acquisition costs. • Include mixed-use real estate that combines both commercial and residential uses. • Exclude acquisitions without rehabilitation.
		RERHMULTI	**Real Estate – Rehabilitation–Housing - Multi**

			Family • Financing is to rehabilitate or acquire multifamily housing.
		RERHSINGLE	**Real Estate – Rehabilitation – Housing -Single Family** • Financing is to rehabilitate or acquire single family housing.
		OTHER	**Other** • Financial Note purpose does not match any of the purposes defined above.

Following is a diagram that shows the data points that must be completed if the purpose of the transaction is "Real Estate – Construction/Permanent/Acquisition w/o Rehab – Commercial" or "Real Estate – Rehab – Commercial".



N-I: H	**Construction or Permanent Financing** If the Financial Note is financing the construction or acquisition of a commercial real estate project, report whether the loan/investment is for construction or permanent financing.		
	CONDITIONALLY REQUIRED IF:	Purpose = Real Estate – Construction/Permanent/Acquisition w/o Rehab – Commercial	
	Reject If:	Purpose NOT = Real Estate – Construction/Permanent/Acquisition w/o Rehab – Commercial	
	Crosswalk Values / Definitions	CONSTRUCTION	Construction
		PERMANENT	Permanent
		BOTH	Both construction and permanent

N-I: I	**Take-out or Acquisition Financing** If the Financial Note provides permanent financing of commercial real estate project, report whether the loan/investment is for take-out or acquisition financing.		
	CONDITIONALLY REQUIRED IF:	Construction or Permanent Financing = • Permanent financing • Both construction and permanent	
	Reject If:	Construction or Permanent Financing = Construction	
	Crosswalk Values / Definitions	TAKEOUT	Take-out financing
		ACQUISITION	Acquisition without rehabilitation

N-I: J	**Acquisition or Rehabilitation** If the Financial Note is financing the rehabilitation of a commercial real estate project, report whether the loan/investment includes financing for the acquisition of the property.		
	CONDITIONALLY REQUIRED IF:	Purpose = Real Estate – Rehab – Commercial	
	Crosswalk Values / Definitions	ACQUISITIONREHAB	Acquisition and rehabilitation
		REHABILITATION	Rehabilitation only

N-I: K	**Rehabilitation Amount** If the Financial Note is financing an acquisition and rehabilitation of a commercial property, report the portion (in dollars) of the Original Loan/Investment Amount that was used for the rehabilitation. • *Exclude* leveraged dollars.	
	CONDITIONALLY REQUIRED IF:	Acquisition or Rehabilitation = Acquisition and rehabilitation
	Reject If:	• Rehab Amount > Original Loan/Investment Amount • Acquisition or Rehabilitation = Rehabilitation only • Acquisition or Rehabilitation = Acquisition and Rehabilitation AND Rehabilitation Amount = 0
	Excel Data Format	Numeric

N-I: L	**Loan Origination Fees** Report the total loan origination fees, including processing, credit report, and other fees. These are fees paid by the CDE or QALICB, not fees paid by the QEI investor. Include fees for the particular Financial Note reported. • *Exclude* Points	
	CONDITIONALLY REQUIRED IF:	Transaction Type = • Term Loan • Line of Credit • Debt with Equity
	Reject If:	Loan Origination Fees > Original Loan/Investment Amount
	Excel Data Format	Numeric (2 decimal places)

N-I: M	**Use of Loan Origination Fees** If Loan Origination Fees is greater than 0, report the use of loan origination fees for the Financial Note.		
	CONDITIONALLY REQUIRED IF:	Loan Origination Fees > 0 and Date Originated > 12/31/2005	
	Crosswalk Values / Definitions	OPCOSTS	Allocatee's Operating Costs
		OTHERCDE	Other CDE's Operating Costs
		PARENT	Parent's Operating Costs
		COMACTIVITY	Community Development Activities
		OTHER	Other

N-I: N	**Transaction Type** Report the type of transaction or Financial Note.		
	MANDATORY DATA FIELD		
	Crosswalk Values / Definitions	TERM	Term Loan
		EQTYINV	Equity Investment
		LOC	Line of Credit
		DEBTEQTY	Debt with Equity
		OTHER	Other

N-I: O	**Interest Rate at Origination** For each loan and line of credit, report the interest rate in effect at origination of the loan. **Enter the percentage as a whole number (e.g. if the Interest Rate at Origination** is 2.0%, enter "2.0").	
	CONDITIONALLY REQUIRED IF:	Date Originated is > 12/31/05 AND Transaction Type = • Term Loan • Line of Credit • Debt with Equity
	Reject If:	Transaction Type = Equity Investment
	Excel Data Format	Numeric (3 decimal places)

N-I: P	**Interest Rate** For each loan and line of credit, report the interest rate in effect at the reporting period end. If the Financial Note was paid off during the reporting period, report the interest rate at the time of the pay off. Enter the percentage as a whole number (e.g. if the Interest Rate is 2.0%, enter "2.0").	
	CONDITIONALLY REQUIRED IF:	Transaction Type = • Term Loan • Line of Credit • Debt with Equity
	Reject If:	Transaction Type = Equity Investment
	Annual Update Required	
	Excel Data Format	Numeric (3 decimal places)

N-I: Q	**Interest Type** For each loan and line of credit, report the type of interest.		
	CONDITIONALLY REQUIRED IF:	Transaction Type = • Term Loan • Line of Credit • Debt with Equity	
	Reject If:	Transaction Type = Equity Investment	
	Crosswalk Values / Definitions	FIXED	Fixed
		ADJ	Adjustable

N-I: R	**Points** If applicable, report the points charged to the borrower at origination. (Points are upfront fees, separate from interest, but designed to increase the overall yield to the lender.) One point is one percent of the total principal amount of the loan. Report the points as a percentage of the original loan amount. Include points for the particular Financial Note reported.	
	CONDITIONALLY REQUIRED IF:	Transaction Type = • Term Loan • Debt with Equity
	Reject If:	Transaction Type = Equity Investment
	Excel Data Format	Numeric (3 decimal places)

N-I: S	**Amortization Type** For each loan and line of credit, report how the Financial Note is amortized.		
	CONDITIONALLY REQUIRED IF:	Transaction Type = • Term Loan • Line of Credit • Debt with Equity	
	Reject If:	Transaction Type = Equity Investment	
	Crosswalk Values / Definitions	FULLAMORT	Fully Amortized • Amortization schedule includes both interest and principal payments throughout the life of the loan.
		PARTAMORT	Partially Amortized • Amortization schedule includes some principal payments throughout the life of the loan, with a larger principal payment at maturity.
		NONAMORT	Non-Amortizing • Amortization schedule includes interest only payments with a single principal payment at maturity.
		OTHER	Other

N-I: T	**Period of Interest Only Payments (in months)** For each loan, report the number of interest only payments at the time of origination in months.	
	CONDITIONALLY REQUIRED IF:	Transaction Type = Term Loan
	Reject If:	Period of Interest Only Payments (in months) > Term
	Excel Data Format	Numeric

N-I: U	**Term (in months)** For each loan and line of credit, report the full term in months. Report the full term, not the remaining term. If the loan was restructured during the reporting period and the loan term changed, update the new loan term.	
	CONDITIONALLY REQUIRED IF:	Transaction Type = • Term Loan • Line of Credit • Debt with Equity
	Annual Update Required	
	Excel Data Format	Numeric

N-I: V	**Date First Payment Due** If applicable, report the date the first loan payment is due. • *Include* interest only payments.	
	Excel Data Format	MM/DD/YYYY

N-I: W	**Guarantee** For each loan and line of credit, if any portion of the loan is guaranteed, report the source. • *Exclude* performance guarantees.		
	CONDITIONALLY REQUIRED IF:	Transaction Type = • Term Loan • Line of Credit • Debt with Equity	
	Reject If:	Transaction Type = Equity Investment	
	Crosswalk Values / Definitions	SBA	Small Business Administration (SBA)
		USDA	US Dept of Agriculture (USDA)
		OTHERGOV	Other Federal Government Source
		PERSONAL	Personal Guarantee
		OTHER	Other
		NONE	None

N-I: X	**Lien Position** For each loan and line of credit, report the CDE's lien position. • If no other lender has priority over the CDE in the case of default, the lien position is first. Report a loan with a shared first position as first. • If another lender receives priority in the case of a default, the lien position is second. • If more than one other lender receives priority, the lien position is "Other."		
	CONDITIONALLY REQUIRED IF:	Transaction Type = • Term Loan • Line of Credit • Debt with Equity	
	Reject If:	Transaction Type = Equity Investment	
	Crosswalk Values / Definitions	FIRST	First
		SECOND	Second
		UNSECURED	Unsecured Debt
		OTHER	Other

N-I: Y	**Collateral Type** For each loan and line of credit, report the type of collateral pledged for the loan/investment. Collateral is an asset pledged to a lender until a loan is repaid. If more than one type of collateral was pledged, choose the option with the highest estimated value. Rents or leases pledged as collateral should be included as "Receivables."		
	CONDITIONALLY REQUIRED IF:	Transaction Type = Term Loan Line of Credit Debt with Equity	
	Crosswalk Values / Definitions	RE	Real Estate
		REOTHER	Other Real Estate
		VEH	Vehicle
		EQUIP	Equipment
		INVENTORY	Inventory
		REC	Receivables
		HOMEEQTY	Home Equity
		OTHER	Other
		NONE	None

N-I: Z	**Collateral Value at Origination** For each loan and line of credit, estimate the fair value of the collateral at the time of origination.	
	CONDITIONALLY REQUIRED IF:	Transaction Type = Term Loan Line of Credit Debt with Equity
	Excel Data Format	Numeric

N-I: AA	**Equity-Like Features** For debt with equity, report the type of equity-like feature. Equity-like features offer some upside potential above the return of principal and interest. The equity-like feature, or "kicker," can be tied either to future revenues (royalties or participation agreements) or to equity (convertible debt or debt with warrants), or may include an interest rate that adjusts based on the borrower's performance. If the loan has more than one equity-like feature, choose the one appearing first in the loan agreement.		
	CONDITIONALLY REQUIRED IF:	Transaction Type = Debt with Equity	
	Crosswalk Values / Definitions	CONVDEBT	**Convertible Debt** **Loan agreement specifies an option to convert all or part of the loan amount to equity.**
		PERFINT	**Performance–Based Interest Rate** Loan's interest rate adjusts based on the borrower's performance.
		ROYALTIES	**Royalties** Loan has a royalty participation that gives the investor the right to a percentage of the borrower's sales or profits.
		WARRANTS	**Warrants** Loan agreement gives the investor the right to purchase the portfolio company's stock at a later date at a pre-negotiated price.
		OTHER	**Other** Loan agreement specifies an equity-like feature not described above.

N-I: AB	**Equity Injection Amount** If applicable, report the equity injection amount provided by the investee/borrower. Equity injection is an underwriting mechanism used to help borrowers who lack collateral to qualify for a loan. The equity injection measures the amount of the borrower's own assets invested in the business. • *Include* both cash and non-cash injections. *Example 1:* Down payment for a purchase mortgage. *Example 2:* Value of machinery the borrower purchased for the financed project.	
	Excel Data Format	Numeric

N-I: AC	**Advance Purchase Commitment** For financing to QALICBs, report whether the loan/investment is an advance purchase commitment. CIIS treats advance purchases the same as loans/investments in QALICBS if the CDE purchases the loan from the originator (whether or not the originator is a CDE) within 30 days after the date the originator makes the loan, and if at the time the loan was made, there is a legally enforceable written agreement between the originator and the CDE which -- (A) Requires the CDE to approve the making of the loan either directly or by imposing specific written loan underwriting criteria; and (B) Requires the CDE to purchase the loan within 30 days after the date the loan is made.)		
	CONDITIONALLY REQUIRED IF:	QLICI Type = QALICB	
	COMPLIANCE		
	Reject If:	QLICI Type = CDE	
	Crosswalk Values / Definitions	YES	Yes
		NO	No

N-I: AD	**Seller Organization** If the Financial Note is an advance purchase, report the seller organization.	
	CONDITIONALLY REQUIRED IF:	Advance Purchase Commitment = YES
	COMPLIANCE	
	Reject If:	Advance Purchase Commitment = NO
	Excel Data Format	Text

Financial Note Data Points: Better Rates & Terms

N-I: AE	**Equity Product** In accordance with Section 3.2 of the Allocation Agreement, report whether the Financial Note is an equity product.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Reject If:	Equity Product = YES AND Transaction Type = Term Loan or Line of Credit	
	Crosswalk Values / Definitions	YES	Yes
		NO	No

N-I: AF	**Equity-Equivalent Terms & Conditions** In accordance with Section 3.2 of the Allocation Agreement, report whether the Financial Note is has equity-equivalent terms and conditions.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Crosswalk Values / Definitions	YES	Yes
		NO	No

N-I: AG	**Debt with Equity Features** In accordance with Section 3.2 of the Allocation Agreement, report whether the Financial Note has debt with equity features.		
	MANDATORY DATA FIELD		
	Reject If:	Debt with Equity Features = YES AND Transaction Type = Term Loan or Line of Credit	
	COMPLIANCE		
	Crosswalk Values / Definitions	YES	Yes
		NO	No

N-I: AH	**Subordinated Debt** In accordance with Section 3.2 of the Allocation Agreement, report whether the Financial Note is subordinated debt.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Reject If:	Subordinated Debt = YES AND Lien Position = FIRST	
	Crosswalk Values / Definitions	YES	Yes
		NO	No

N-I: AI	**Below Market Interest Rate at Origination** In accordance with Section 3.2 of the Allocation Agreement, report whether the Financial Note had a below market interest rate at origination.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Reject If:	Transaction Type ≠ Equity Investment and Below Market Interest Rate at Origination = NA	
	Crosswalk Values / Definitions	YES	Yes
		NO	No
		NA	Not Applicable

N-I: AJ	**Comparable Interest Rate at Origination** If the Financial Note had a below market interest rate at origination, report the comparable market rate at origination that the Allocatee used to determine that the Financial Note had a below market interest rate. Enter the percentage as a whole number (e.g. if the Comparable Interest Rate at Origination is 2.0%, enter "2.0").	
	CONDITIONALLY REQUIRED IF:	Below Market Interest Rate at Origination = YES and Date Originated > 12/31/2005
	Excel Data Format	Numeric (3 decimal places)

N-I: AK	**Below Market Interest Rates or Flexible Terms Required under Allocation Agreement (Financial Note)** In accordance with Section 3.2 of the Allocation Agreement, report whether the Financial Note was required to have a below market interest rate at origination.	
	MANDATORY DATA FIELD	
	COMPLIANCE	
	Excel Data Options	YES
		NO
		NA

N-I: AL	**Below Market Interest Rate (Financial Note)** Report whether the Financial Note had a below market interest rate at the end of the reporting period. • Please note that this data point was called "Below Market Interest Rate" in previous versions of CIIS.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Reject If:	Transaction Type ≠ Equity Investment and Below Market Interest Rate (Financial Note) = NA	
	Crosswalk Values / Definitions	YES	Yes
		NO	No
		NA	Not Applicable

N-I: AM	**What is Interest Rate Comparable?** If the Financial Note has a below market interest rate, report the interest rate comparable at the end of the reporting period.		
	CONDITIONALLY REQUIRED IF:	Below Market Interest Rate (Financial Note) = Yes and Date Originated > 12/31/2005	
	Crosswalk Values / Definitions	NONNMTC	CDE's Non-NMTC Transaction
		PARENT	CDE's Parent/Affiliate
		BANKS	Banks
		OTHER	Other

N-I: AN	**Interest Rate Comparable Other** If What is Interest Rate Interest Rate Comparable? = Other, enter the Interest Rate Comparable.	
	CONDITIONALLY REQUIRED IF:	What is Interest Rate Interest Rate Comparable? = Other
	Excel Data Format	Text

N-I: AO	**Lower than Standard Origination Fees (Financial Note)** In accordance with Section 3.2 of the Allocation Agreement, report whether the Financial Note has lower than standard origination fees. • Please note that this data point was called "Lower than Standard Origination Fees" in previous versions of CIIS.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Crosswalk Values / Definitions	YES	Yes
		NO	No

N-I: AP	**What is Standard Origination Fees (Financial Note) Comparable?** If the Financial Note has Lower than Standard Origination Fees, report the Standard Origination Fees.		
	CONDITIONALLY REQUIRED IF:	Lower than Standard Origination Fees (Financial Note) = Yes and Date Originated > 12/31/2005	
	Crosswalk Values / Definitions	NONNMTC	CDE's Non-NMTC Transaction
		PARENT	CDE's Parent/Affiliate
		BANKS	Banks
		OTHER	Other

N-I: AQ	**Standard Origination Fees (Financial Note) Comparable Other** If What is Standard Origination Fees (Financial Note) Comparable? = Other, enter the Standard Origination Fees Comparable.	
	CONDITIONALLY REQUIRED IF:	What is Standard Origination Fees (Financial Note) Comparable? = Other
	Excel Data Format	Text

N-I: AR	**Standard Origination Fees (Financial Note)** If the Financial Note has lower than standard origination fees, report the comparable market origination fees that the Allocatee used as a benchmark to determine that the Financial Note has lower than standard origination fees.	
	CONDITIONALLY REQUIRED IF:	Lower than Standard Origination Fees (Financial Note) = YES
	Excel Data Format	Numeric

N-I: AS	**Longer than Standard Period of Interest Only Payments** In accordance with Section 3.2 of the Allocation Agreement, report whether the Financial Note has a longer than standard period of interest only payments.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Reject If:	Transaction Type ≠ Equity Investment and Longer than Standard Period of Interest Only Payments = NA	
	Crosswalk Values / Definitions	YES	Yes
		NO	No
		NA	Not Applicable

N-I: AT	**Standard Period of Interest Only Payments (in months)** If the Financial Note has a longer than standard period of interest only payments, report the comparable market period of interest only payments. Provide the benchmark period, in months, that the Allocatee used to determine that the Financial Note has a longer than standard period of interest only payments.		
	CONDITIONALLY REQUIRED IF:	Longer than Standard Period of Interest Only Payments = YES	
	Excel Data Format	Numeric	

N-I: AU	**What is Standard Period of Interest Comparable?** If the Financial Note has a Longer than Standard Period of Interest Only Payments, report the Standard Period of Interest Comparable.		
	CONDITIONALLY REQUIRED IF:	Longer than Standard Period of Interest Only Payments = Yes and Date Originated > 12/31/2005	
	Crosswalk Values / Definitions	NONNMTC	CDE's Non-NMTC Transaction
		PARENT	CDE's Parent/Affiliate
		BANKS	Banks
		OTHER	Other

N-I: AV	**Standard Period of Interest Comparable Other** If What is Standard Period of Interest Comparable? = Other, enter the Standard Period of Interest Comparable.	
	CONDITIONALLY REQUIRED IF:	What is Standard Period of Interest Comparable? = Other
	Excel Data Format	Text

N-I: AW	**Longer than Standard Amortization Period** In accordance with Section 3.2 of the Allocation Agreement, report whether the Financial Note has a longer than standard amortization period.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Reject If:	Transaction Type ≠ Equity Investment and Longer than Standard Amortization Period = NA	
	Crosswalk Values / Definitions	YES	Yes
		NO	No
		NA	Not Applicable

N-I: AX	**Standard Amortization Period (in months)** If the Financial Note has a longer than standard amortization period, report the comparable market amortization period. Provide the benchmark period, in months, that the Allocatee used to determine that the Financial Note has a longer than standard amortization period.		
	CONDITIONALLY REQUIRED IF:	Longer than Standard Amortization Period = YES	
	Excel Data Format	Numeric	

N-I: AY	**What is Standard Amortization Period Comparable?** If the Financial Note has a Longer than Standard Amortization Period, report the Standard Amortization Period Comparable.		
	CONDITIONALLY REQUIRED IF:	Longer than Standard Amortization Period = Yes and Date Originated > 12/31/2005	
	Crosswalk Values / Definitions	NONNMTC	CDE's Non-NMTC Transaction
		PARENT	CDE's Parent/Affiliate
		BANKS	Banks
		OTHER	Other

N-I: AZ	**Standard Amortization Period Comparable Other** If What is Standard Amortization Period Comparable? = Other, enter the Standard Amortization Period Comparable.		
	CONDITIONALLY REQUIRED IF:	What is Standard Amortization Period Comparable? = Other	
	Excel Data Format	Text	

N-I: BA	**Nontraditional Forms of Collateral** In accordance with Section 3.2 of the Allocation Agreement, report whether the Financial Note has a nontraditional forms of collateral.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Crosswalk Values / Definitions	YES	Yes
		NO	No

N-I: BB	**Traditional Form of Collateral** If the Financial Note has nontraditional forms of collateral, report the comparable market form of collateral that the Allocatee used as a benchmark to determine that the Financial Note has a nontraditional form of collateral.		
	CONDITIONALLY REQUIRED IF:	Nontraditional Forms of Collateral = YES	
	Crosswalk Values / Definitions	RE	Real Estate
		REOTHER	Other Real Estate
		VEH	Vehicle
		EQUIP	Equipment
		INVENTORY	Inventory
		REC	Receivables
		HOMEEQTY	Home Equity
		OTHER	Other
		NONE	None

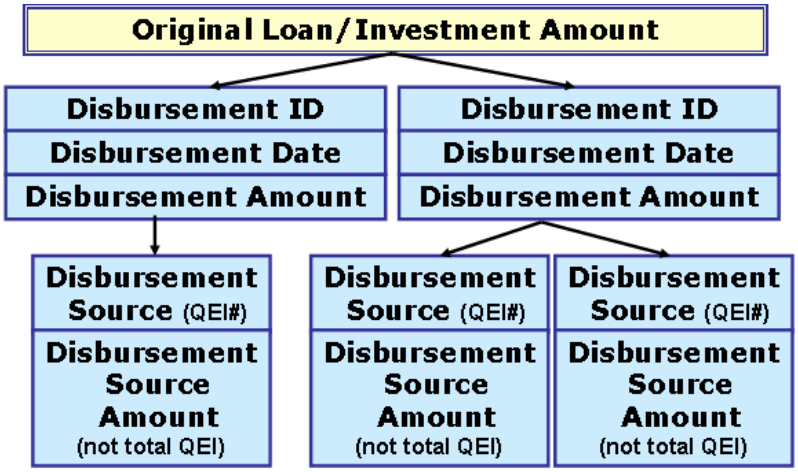
N-I: BC	**What is Traditional Form of Collateral Comparable?** If the Financial Note has a Nontraditional Form of Collateral, report the Traditional Form of Collateral Comparable.		
	CONDITIONALLY REQUIRED IF:	Nontraditional Forms of Collateral = Yes and Date Originated > 12/31/2005	
	Crosswalk Values / Definitions	NONNMTC	CDE's Non-NMTC Transaction
		PARENT	CDE's Parent/Affiliate
		BANKS	Banks
		OTHER	Other

N-I: BD	**Traditional Form of Collateral Comparable Other** If What is Traditional Form of Collateral Comparable? = Other, enter the Traditional Form of Collateral Comparable.	
	CONDITIONALLY REQUIRED IF:	What is Traditional Form of Collateral Comparable? = Other
	Excel Data Format	Text

Financial Note Data Points: Reporting Period Activity

N-I: BE	**Loan Status** For each Financial Note, report the status of the loan/investment at the reporting period end. • "Active" refers to a Financial Note that is on-the-books or open. • "Closed in Good Standing" refers a loan or line of credit that is paid in full or an equity investment that has been exited. • "Sold," "Charged Off," and "Refinanced" refers to a loan or line of credit that is off-the-books, but not paid in full.		
	MANDATORY DATA FIELD		
	Annual Update Required		
	Crosswalk Values / Definitions	ACTIVE	Active
		CLOSED	Closed in Good Standing
		SOLD	Sold
		CHARGEDOFF	Charged Off
		REFIN	Refinanced
		RESTRUCT	Restructured with Charge off

Following is a diagram that shows the organization of the disbursement data points.



DISB: B	**Not Yet Disbursed / Projected QEI** If the CDE has not disbursed any portion of the Financial Note, report the QEI(s) that is expected to fund Financial Note. **If the CDE has disbursed any portion Financial Note, this data point must be left blank.**	
	CONDITIONALLY REQUIRED IF:	Disbursement ID is NOT reported
	COMPLIANCE	
	Validations:	Reported QEIs must be valid QEIs for Allocatee in the Fund's Allocation Tracking System (ATS).
	Annual Update Required	
	Excel Data Format	Text

DISB: C	**Disbursement ID** Report a unique identifier (up to 4 digits) for each disbursement. If the Financial Note has more than one disbursement, report one Disbursement ID for each disbursement.	
	CONDITIONALLY REQUIRED IF:	Any portion of the Financial Note was disbursed by the end of the Reporting Period.
	COMPLIANCE	
	Annual Update Required	
	Excel Data Format	Numeric (4 digits)

DISB: D	**Disbursement Date** For each Disbursement ID, report the date disbursed. Users do not need to project a date for disbursements that are "Not Yet Disbursed".	
	CONDITIONALLY REQUIRED IF:	Any portion of the Financial Note was disbursed by the end of the Reporting Period.
	COMPLIANCE	
	Annual Update Required	
	Excel Data Format	MM/DD/YYYY

DISB: E	**Total Disbursement Amount** For each Disbursement ID, report the total disbursement amount. Users do not need to provide a disbursement amount for disbursements that are "Not Yet Disbursed".	
	CONDITIONALLY REQUIRED IF:	Any portion of the Financial Note was disbursed by the end of the Reporting Period.
	COMPLIANCE	
	Validations:	**If:** Transaction Type = Term Loan, Equity Investment OR Debt with Equity **Then:** Total Disbursement Amount(s) <= Original Loan/Investment Amount
	Annual Update Required	
	Excel Data Format	Numeric

DISB: F	**Disbursement Source** For each Disbursement ID, report the QEI that sourced (funded) the disbursement. • If the disbursement was not funded by a QEI report "Non-QEI". • If more than one QEI was used to fund the disbursement, report each QEI source.	
	CONDITIONALLY REQUIRED IF:	Any portion of the Financial Note was disbursed by the end of the Reporting Period.
	COMPLIANCE	
	Validations:	Reported QEIs must be valid QEI for Allocatee in the Fund's Allocation Tracking System (ATS).
	Annual Update Required	
	Excel Data Format	Text

DISB: G	**Source Amount** For each Disbursement Source (QEI), report the portion (in dollars) of the QEI used to fund disbursement. The Source Amount is not necessarily the entire QEI amount. Rather, the Source Amount represents the amount of the QEI that was used to fund the particular disbursement.	
	CONDITIONALLY REQUIRED IF:	Any portion of the Financial Note was disbursed by the end of the Reporting Period.
	COMPLIANCE	
	Reject If:	Source Amount < 0
	Validations:	Total Source Amount(s) = Total Disbursement Amount(s)
	Annual Update Required	
	Excel Data Format	Numeric

N-I: BF	**QLICI Level** Report whether the Financial Note was funded with original QEI funds (QEI funds invested for the first time), a reinvestment of a repaid QLICI(s), or both.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Annual Update Required		
	Crosswalk Values / Definitions	ORIG	Original QEI funds
		REINVST	Reinvestment of repaid QLICIs
		ORIGREIN	Both

N-I: BG	**Principal Balance Outstanding** For each loan and line of credit, report the principal balance outstanding at the end of the reporting period.	
	CONDITIONALLY REQUIRED IF:	Transaction Type = • Term Loan • Line of Credit OR • Debt with Equity
	Reject If:	Transaction Type = Equity Investment
	Annual Update Required	
	Excel Data Format	Numeric

N-I: BH	**New Originator Transaction ID of Restructured Loan** For each loan that was restructured, report the new Originator Transactions ID.	
	Reject If:	Loan Status ≠ Restructured with Charge off
	Excel Data Format	Text (20 characters)

N-I: BI	**Days Delinquent** For each loan and line of credit, report the number of days that a required loan payment is past due at the reporting period end. If a borrower made a partial payment on the due date but still owes any part of the payment, report that payment as past due.	
	Reject If:	Transaction Type = Equity Investment
	Annual Update Required	
	Excel Data Format	Numeric

N-I: BJ	**Number of Times 60 Days or More Delinquent** Report the number of times the loan has been 60 days or more delinquent during the life of the loan.	
	Reject If:	Transaction Type = Equity Investment
	Annual Update Required	
	Excel Data Format	Numeric

N-I: BK	**Number of Times the Loan was Restructured** For each loan and line of credit, report the number of times the loan was restructured during the life of the loan. Restructured refers to a change to the original terms of the loan (i.e., amount, interest rate or type, term, or payment schedule). Restructuring amends the original loan agreement, but does not pay it off.	
	Reject If:	Transaction Type = Equity Investment
	Annual Update Required	
	Excel Data Format	Numeric

N-I: BL	**Amount Charged Off** If applicable, report the amount charged off during the reporting period.	
	CONDITIONALLY REQUIRED IF:	Loan Status = Restructured
	Reject If:	Transaction Type = Equity Investment OR Loan Status = Active
	Annual Update Required	
	Excel Data Format	Numeric

N-I: BM	**Amount Recovered** If applicable, report the amount recovered during the reporting period.	
	Reject If:	Transaction Type = Equity Investment OR Loan Status = Active
	Annual Update Required	
	Excel Data Format	Numeric

N-I: BN	**Fair Value at End of Reporting Period** For equity investments, report the estimated fair value of the Financial Note at the reporting period end.	
	CONDITIONALLY REQUIRED IF:	Transaction Type = Equity Investment
	Reject If:	Transaction Type = • Term Loan • Line of Credit
	Annual Update Required	
	Excel Data Format	Numeric, "Don't Know", or Not Applicable

N-I: BO	**Projected Internal Rate of Return** For equity investments, report the projected investor's internal rate of return at the end of the reporting period."	
	CONDITIONALLY REQUIRED IF:	Transaction Type = Equity Investment AND Date Originated is > 12/31/2005
	Reject If:	Transaction Type = Term Loan or Line of Credit
	Excel Data Format	Numeric (3 decimals)

N-I: BP	**Projected Residual Value of QLICI that may be obtained by the QALICB** If applicable, report the amount of any equity or debt investment which may be acquired by the QALICB as the result of a put/call option or other arrangement. When transaction status is labeled as closed, please place the final value of the QLICI obtained by the QALICB through a put/call option or other arrangement.	
	CONDITIONALLY REQUIRED IF:	Date Originated is > 12/31/2010 AND QLICI Type = QALICB
	Excel Data Format	Numeric or Not Applicable

Project Data

Project Data Points: Total Project Cost

PRJ: A	**Project Number** Assign a unique identifier to each Project. Project Number is used to link a Financial Note(s) to a distinct Project and to track Projects across reporting periods. • In the Excel Template, Project Number is Mandatory on multiple worksheets: Notes-Investments: B and Addresses: A.	
	MANDATORY DATA FIELD	
	Validations:	• Each Project Number may only be used for one Project per reporting period. • Allocatees MUST use the same Project Number for each reporting period that a particular Project is submitted.
	Excel Data Format	Numeric (8 digits)

PRJ: B	**Multi-CDE Project Number** If applicable, report the Multi-CDE Project Number that was assigned to the project. **Additional Guidance on Multi-CDE Project Numbers can be found starting on page 64**	
	Mandatory DATA FIELD	
	Validations:	• Must be a valid Multi-CDE Project Number generated by CIIS.
	Excel Data Format	Text or Not Applicable

PRJ: C	**Total Project Cost** Report the total cost of the Project being financed. • *Include* all sources of financing • *Include* the CDE's portion of the financing.	
	MANDATORY DATA FIELD	
	Validations:	• Total Project Cost >= Total Project Cost Public Sources • Total Project Cost>= Private Investment • Total Project Cost >= Total Project Cost Other CDEs and Affiliates + Original Investment Amount • Total Project Cost >= (Total Project Cost Public Sources) + (Total Project Cost Other CDEs and Affiliates & Related Programs) + Original Loan/Investment Amount + Private Investment
	Excel Data Format	Numeric

PRJ: D	**Total Project Cost Public Sources** Report the portion (in dollars) of the Total Project Cost provided by public sources. • *Include* federal, state, and local government funds. • *Exclude* foundation grants. • *Exclude* NMTC funds.	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2009
	Excel Data Format	Numeric

PRJ: E	**Total Project Cost Other CDEs, Affiliates & Related Program** Report the portion (in dollars) of the Total QLICI Investments made by other CDEs into the Project from QEI proceeds.	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2009
	Excel Data Format	Numeric

PRJ: F	**Total Project Cost Private Investment** Report the portion (in dollars) of the Private Investment in the Project (i.e. CDEs using non-QEI proceeds, direct bank loans, direct equity, and other investments). Note this definition specifically excludes all investments utilizing QEI proceeds.	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2009
	Excel Data Format	Numeric

Project Data Points: Underwriting Criteria

PRJ: G	**Loan-to-Value Ratio** If the Financial Note(s) in this Project include one or more loans, report the loan-to-value ratio at origination for the total Project. • Enter the percentage as a whole number (e.g. if the LTV is 125%, enter "125"). • Exclude unsecured loans from these calculations.	
	CONDITIONALLY REQUIRED IF:	Project contains one or more Financial Notes with Transaction Type = Term Loan
	Excel Data Format	Numeric (3 decimal places)

PRJ: H	**Projected Debt Service Coverage Ratio** If the Financial Note(s) in this Project include one or more loans, report the projected debt service coverage ratio at origination for the total Project. • Enter the percentage as a whole number (e.g. if the DSC is 100%, enter "100").	
	CONDITIONALLY REQUIRED IF:	Project contains one or more Financial Notes with Transaction Type = Term Loan
	Excel Data Format	Numeric (3 decimal places)

PRJ: I	**Loan Loss Reserve Requirement** If the Financial Note(s) in this Project include one or more loans, report the loan loss reserve requirement for the total Project. Enter the percentage as a whole number (e.g. if the LLR requirement is 5%, enter "5").	
	CONDITIONALLY REQUIRED IF:	Project contains one or more Financial Notes with Transaction Type = Term Loan
	Excel Data Format	Numeric

Project Data Points: Investee Profile

Investee (Borrower) Guidance

- If the QALICB is a real estate developer, the Investee is the developer.
- If the QALICB is an operating business (non-real estate), the Investee is the business.
- If the QALICB is a single-purpose entity (SPE) created by an operating business to lease back property to that parent business, the Investee is the parent business

PRJ: J	**Client ID** Report a unique identifier to each client (investee/borrower). The Client ID is used to track the investee/borrower across Projects and reporting periods. Please do not use any names, social security numbers or any other personal identifying information in formulating the Client ID.	
	Excel Data Format	Text (20 character limit)

PRJ: K	**QLICI Type** Report whether the QLICI is an investment in another CDE or a QALICB. Report Non-profit businesses (except CDEs) as QALICBs. Report advance purchases as QALICBs. • *Exclude* Loan purchases (except Advance Purchases) from the TLR. • *Exclude* Financial Counseling and Other Services (FCOS) from the TLR.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Crosswalk Values	CDE	CDE
		QALICB	QALICB

PRJ: L	**Investee Type** Report whether the Project is an investment in a business (QALICB) or another CDE. Report Non-profit businesses (except CDEs) as businesses. Report advance purchases as businesses. • *Exclude* Loan purchases (except Advance Purchases) from the TLR. • *Exclude* Financial Counseling and Other Services (FCOS) from the TLR.		
	MANDATORY DATA FIELD		
	Crosswalk Values	BUS	Business
		CDE	CDE

PRJ: M	**Investee TIN** If the Project is an investment in another CDE, report the Tax Identification Number (TIN) of the CDE investee/borrower.	
	CONDITIONALLY REQUIRED IF:	QLICI Type = CDE
	Reject If:	QLICI Type = QALICB
	Crosswalk Values	Numeric

PRJ: N	**Date Business Established** If applicable, report the date formal papers were filed to establish the investee's/borrower's business or the date the first sales occurred.	
	Reject If:	Date Business Established >= Date Originated
	Excel Data Format	MM/DD/YYYY

PRJ: O	**Entity Structure** If applicable, report the investee's/borrower's business or government structure.		
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2010	
	Crosswalk Values / Definitions	NONPROFIT	**Non-Profit or Not-for-Profit** • Based on the IRS categorization for tax purposes.
		FORPROFIT	**For-Profit** • Based on the IRS categorization for tax purposes.
		TRIBAL	**Tribal or Village Government** • Entity is a tribal or village government, whether or not it has been federally recognized.
		OTHER	**Other** • All other structures that do not fit the descriptions above, such as a government or quasi-government entity (i.e., a water authority).

PRJ: P	**Minority Owned or Controlled** Report whether the investee/borrower is more than 50% owned or controlled by one or more minorities. • If the business is a for-profit entity, report whether more than 50% of the owners are minorities. • If the business is a nonprofit entity, report whether more than 50% of its Board of Directors are minorities (or, if the Chief Executive Officer, Executive Director, General Partner, or Managing Member is a minority).		
	Crosswalk Values / Definitions	YES	Yes
		NO	No

PRJ: Q	**Women Owned or Controlled** Report whether if the investee/borrower is more than 50% owned or controlled by women. • If the business is a for-profit entity, report whether more than 50% of its owners are women. • If the business is a nonprofit entity, report whether more than 50% of its Board of Directors are women (or, if the Chief Executive Officer, Executive Director, General Partner, or Managing Member is a woman).		
	Crosswalk Values / Definitions	YES	Yes
		NO	No

PRJ: R	**Low-Income Owned or Controlled** Report whether the investee/borrower is more than 50% owned or controlled be low-income persons. • If the business is a for-profit entity, report whether more than 50% of its owners are low-income persons. • If the business is a nonprofit entity, report whether more than 50% of its Board of Directors are low income persons (or, if the Chief Executive Officer, Executive Director, General Partner, or Managing Member is a low income person).		
	Crosswalk Values / Definitions	YES	Yes
		NO	No

PRJ: S	**Gender** If applicable, report the gender of the primary investee(s)/borrower(s). • If there is more than one investee/borrower, select the gender of the primary investee/borrower. • If there is more than one primary investee/borrower, and at least one is male and one is female, report "Both." • If the investee/borrower is a corporation, report "Not Applicable."		
	Crosswalk Values / Definitions	MALE	Male
		FEMALE	Female
		BOTH	Both
		NA	Not Applicable

PRJ: T	**Race** Report the race of the primary investee/borrower. • If there is more than one investee/borrower, select the race of the primary investee/borrower. • If there is more than one primary investee/borrower, select the race of one of them. • If the investee/borrower is of mixed race, report one of the races. • If the investee/borrower did not provide their race, report "Not Given." • If the investee/borrower is a corporation, report "Not Applicable."		
	Crosswalk Values / Definitions	AMIND	American Indian
		ALASKAN	Alaska Native
		ASIAN	Asian
		BLACK	Black or African American
		HAWAIIAN	Native Hawaiian
		PACIFIC	Other Pacific Islander
		WHITE	White
		OTHER	Other
		NG	Not Given
		NA	Not Applicable

PRJ: U	**Hispanic Origin** Report whether the primary investee/borrower is Hispanic or Latino. • If there is more than one investee/investee, respond for the primary investee/borrower. • If there is more than one primary investee/borrower, report whether any of the investee's/borrower's are Hispanic or Latino. • If the investee/borrower did not provide whether they are of Hispanic origin, report "Not Given." • If the investee/borrower is a corporation, report "Not Applicable."		
	Crosswalk Values / Definitions	YES	Yes
		NO	No
		NG	Not Given
		NA	Not Applicable

PRJ: V	**Credit Score** If applicable, report the most recently collected credit score of the primary investee(s)/borrower(s). • If there is more than one investee/borrower, use the credit score of the primary investee/borrower. • If there is more than one primary investee/borrower, report the highest credit score. • Credit Score is not applicable if the borrower is a corporation.	
	Validations:	Investee Type = Business
	Excel Data Format	Numeric

PRJ: W	**Business Description Primary** If applicable, report the Business Description Primary.		
	CONDITIONALLY REQUIRED IF:	QLICI Type = QALICB	
	COMPLIANCE		
	Crosswalk Values / Definitions	FOOD	Includes groceries, bakeries, food wholesalers, farmers' markets. * Please note if this is a healthy food type project use the "Business Description Other" fields below to provide additional detail on the project.
		OFFICE	Financial, professional, scientific, management, business, or other office space
		INDUSTRIAL	Industrial, manufacturing, transportation logistics, or warehousing space
		HOUSING	Housing
		HEALTH	Health, and human and social service facilities
		COMMUNITY	Educational and community facilities
		ARTS	Facilities or space for the performing arts, cultural, entertainment, or other amenities
		RETAIL	Retail
		HOTEL	Hotel
		MIXED	Includes combinations of office/retail, housing, and community spaces. For mixed-use projects with a food component, this component should be described in "Business Description-Other.
		OTHER	Other (note selecting Other requires a Business Description Other in PRJ X)

PRJ X	**Business Description Other** **A response is required if "Other" had been selected for PRJ W. Please report a brief description of the business financed. For example, "childcare center" or "grocery store."**	
	CONDITIONALLY REQUIRED IF:	Business Description = Other
	Excel Data Format	Text

PRJ: **Y**	**NAICS** If applicable, report the 6-digit North American Industry Classifications (NAICS) Code. The NAICS code replaced the former Standard Industrial Classification (SIC) system and is used to report business revenue on the federal tax return. For additional information, see IRS Schedule C Form, question B or www.census.gov/epcd/www/naics.html.	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2009
	Excel Data Format	Numeric

Addresses

Address Guidance

Users must report one Investee Address and one or more Project Addresses. Users may provide the same address for the Investee Address and Project Address, if appropriate. Users will be prompted to enter a FIPS code or X, Y Coordinates for addresses that are not geocodable in CIIS.

- Investee Address/FIPS Code refers to the investee's/borrower's address. Investee Address is the business address when the borrower is a business.
- Project Address/FIPS Code refers to the location of the business or other real estate for which the loan or investment is being used. For business investees/borrowers, if the Project Address is different from the Investee Address please provide the Project address. If the loan or investment is funding multiple projects at different locations please provide the address of each location.
- FIPS Code refers to the 11-digit Federal Information Processing Standards codes that indicate state (first 2 digits), county (next 3 digits), and census tract (last 6 digits). FIPS codes must be provided if CIIS is unable to geocode an address. For additional information about FIPS codes, visit www.census.gov/geo/www/fips/fips.html.
- X, Y Coordinates specify an exact geographic location using longitude and latitude. The X-coordinate refers to longitude. The Y-coordinate refers to latitude. For the United States and most of its territories, longitude (i.e. X-coordinate) is negative and latitude (i.e. Y-coordinate) is positive. XY Coordinates should not be rounded. CIIS requires that both the coordinates be reported to five (5) decimal points.

  Example of X- and Y-coordinates:

  X-coordinate: -103.85272 ← Longitude
  Y-coordinate: 44.67451 ← Latitude

  Longitude and latitude can be found using a variety of tools, such as using a Global Positioning System (GPS), an address locator, or a map-based tool. The Fund offers the following suggestions:

  ESRI's Address Locator:
  http://tasks.arcgisonline.com/ArcGIS/rest/services/Locators/TA_Address_NA/GeocodeServer/findAddressCandidates

  ESRI's Map-Based "Latitude-Longitude Finder" Tool:
  http://edcommunity.esri.com/maps/geocoder/AGS_EdComm_Geocoder.html

CDE Project Address Guidance

Business Loans/Investments with More than One Project Address

- **If the investee/borrower qualifies as a QALICB, the user should provide only one Project Address that represents the borrower's address.**
- **If the borrower/investee does not qualify as a QALICB, but elects to satisfy the QALICB requirements utilizing the "Portions of Business" rule under the IRS regulations, the user should provide a Project Address for each business location financed by the loan(s) or investment(s). Please refer to the IRS regulations for guidance on qualifying businesses as QALICBs under the "Portions of Business" rule.**

Real Estate Loans/Investments with More than One Project Address

- **If the project site or sites include multiple buildings or addresses that are contained within a single census tract, the user should provide one Project Address for the development.**

- **If the project site or sites are not completely contained within a single census tract, the user should provide one Project Address for each census tract financed by the loan(s) or investment(s).**

During the TLR address verification process, CIIS will attempt to geocode each address (identify the location on a digital map). CIIS will notify the user of each transaction address that the system was not able to geocode, if any.

- CIIS cannot geocode post office box (PO Box) or rural route (RR) street addresses.
- CIIS cannot geocode rural or "new" addresses that are not available in the geocoding database.

The Fund recommends that organizations confirm that all addresses are geocodable in CIMS (the Fund's CDFI Information and Mapping System) prior to reporting in CIIS.
This extra step will save the organization time and effort in the reporting process. CIMS is available through the "Mapping" link in your organization's myCDFIFund account. For more information about CIMS, please visit www.cdfi.treas.gov/mapping.

If you receive an address verification error in CIIS:

1. Correct errors in the Address – CIIS will allow the User to "Update" the transaction and provide a corrected address.

- Check the address for typos. Make sure that the spellings are correct and remove any uncommon abbreviations.
- Please make sure that you have entered the correct address. If necessary, review the loan/investment documentation or contact the borrower.

2. Enter a FIPS Code or X, Y Coordinates

- If you are unable to provide a geocodable address, CIIS will require Users to enter a FIPS Code or X, Y coordinates.
- Manual Entry / Excel / XML Entry
  - Users must provide an address, validate, and receive a geocoding error before CIIS will provide a field for FIPS code or X, Y coordinates. **NOTE**: A FIPS Code or X, Y coordinates can only be provided by updating your transaction(s) ONLINE.
- There is no FIPS or X, Y coordinates field in the Excel Template or XML schema.
- Users must provide both an address and a FIPS code or X, Y coordinates for un-geocodable addresses using the manual entry.

The 11-Digit FIPS

CIIS collects an 11-digit FIPS:

- **State:** The **first two digits** of the FIPS represent the state.
  - A list of state codes is available at: www.census.gov/geo/www/cenpop/statecenters.txt
- **County:** The next **three digits** of the FIPS represent the county.
  - A list of county codes available at: www.census.gov/geo/www/cenpop/county/ctyctrpg.html
- **Tract:** The last **six digits** of the FIPS represent the census tract.
  - The directions below provide one option for identifying the census tract using the U.S. Census Bureau's website.
  - If only four digits are provided for the census tract code, add two zeros after the tract number.
  - If only three digits are provided for the census tract code, add one zero before the tract number and two zeros after.
  - If only two digits are provided for the census tract code, add two zeros before the tract number and two zeros after.

How to Obtain a Census Tract for the FIPS Code

The Fund offers the following suggestion for obtaining a FIPS for addresses that cannot be geocoded in CIIS:

- Visit the U.S. Census Bureau's website at www.census.gov.
- Select "American Fact Finder" from the left column of the Census Bureau's Homepage.
- Select the "street address" hyperlink from the right under "Address Search..."
- Enter the specific address and click the "Go" button.
  - If the census is unable to geocode the address, you will need to enter the address of a nearby site.
  - Continue to enter nearby addresses until the Census website is able to geocode the address.
- Select "Census Tract" from the list of geographic options and select “Map”
- Select “Census Tract” under the Geographies
- Click on a selection tool to select a section within the map
- The Census Tract will display under select geographies.
- To display the census tract on the map, select “Boundaries and Features” and place a check-mark next to Census Track for Boundary and Label and click on update
- Please print out a copy of the map for future reference.

How to Obtain XY Coordinates

The Fund offers the following suggestions for obtaining XY Coordinates for addresses that cannot be geocoded in the Community Impact Mapping System (CIMS).

ESRI’s Address Locator:

1) Visit: http://tasks.arcgisonline.com/ArcGIS/rest/services/Locators/TA_Address_NA/GeocodeServer/findAddressCandidates
2) Enter the address, city, state, zip code, and country.
3) Click “Find”.
4) Review the Address Candidates and identify the Address Candidate with a “Match_addr” that most closely matches the address entered and/or with the highest “Score”.
5) Note the X-coordinate and Y-coordinate. (Remember that XY Coordinates should not be rounded and that CIIS requires that both the coordinates be reported to five (5) decimal points.)

ESRI’s Map-Based “Latitude-Longitude Finder” Tool:

1) Visit: http://edcommunity.esri.com/maps/geocoder/AGS_EdComm_Geocoder.html
2) Search by address of physical location or zoom to physical location.
   2a) Search by Address of Physical Location:
   - Enter address, city, state, and zip code information.
   - Click “Find Address”.
   - Zoom in to verify that the crosshair is located over the exact physical location of the address. (It may also be helpful to select “Imagery” from the “Base Maps” dropdown menu to view a satellite image of the location.)

   2b) Zoom to Physical Location:
   - Center the crosshair over the approximate location of the physical location.
   - Zoom in and verify that the crosshair is located over the exact physical location of the address. (It may also be helpful to select “Imagery” from the “Base Maps” dropdown menu to view a satellite image of the location.)
3) Note the X-coordinate (longitude) and Y-coordinate (latitude). (Remember that XY Coordinates should not be rounded and that CIIS requires that both the coordinates be reported to five (5) decimal points.)

Project Data Points: Investee Address

ADD: B	**Investee Street Address Line 1** Report the first line of the investee's street address.	
	MANDATORY DATA FIELD	
	COMPLIANCE	
	Validations:	No Post Office Boxes or Rural Routes.
	Excel Data Format	Text

ADD: C	**Investee Street Address Line 2** Report the second line of the investee's street address, if necessary.	
	Validations:	No Post Office Boxes or Rural Routes.
	Excel Data Format	Text

ADD: D	**Investee City** Report the investee's city.	
	MANDATORY DATA FIELD	
	COMPLIANCE	
	Excel Data Format	Text

ADD: E	**Investee State** Report the investee's two letter state abbreviation.	
	MANDATORY DATA FIELD	
	COMPLIANCE	
	Excel Data Format	Text

ADD: F	**Investee Zip Code 5** Report the investee's five digit zip code.	
	MANDATORY DATA FIELD	
	COMPLIANCE	
	Excel Data Format	Numeric

ADD: G	**Investee Zip Code+4** Report the investee's four digit zip code extension. To look up the four digit extension for any United States address, see the "Zip Code Lookup" function at www.usps.gov.	
	Excel Data Format	Numeric

	Investee FIPS Code Report the investee's 11-digit FIPS code.	
	CONDITIONALLY REQUIRED IF:	CIIS is not able to geocode Investee Address.
	COMPLIANCE	
	Data Format	Numeric

	Investee X, Y Coordinates Report the investee's X, Y Coordinates.	
	CONDITIONALLY REQUIRED IF:	CIIS is not able to geocode Investee Address.
	COMPLIANCE	
	Data Format	Numeric

Project Data Points: Project Address

ADD: H	**Project Street Address Line 1** Report the first line of the project's street address.	
	MANDATORY DATA FIELD	
	COMPLIANCE	
	Validations:	No Post Office Boxes or Rural Routes.
	Excel Data Format	Text

ADD: I	**Project Street Address Line 2** Report the second line of the project's street address, if necessary.	
	Validations:	No Post Office Boxes or Rural Routes.
	Excel Data Format	Text

ADD: J	**Project City** Report the project's city.	
	MANDATORY DATA FIELD	
	COMPLIANCE	
	Excel Data Format	Text

ADD: K	**Project State** Report the project's two letter state abbreviation.	
	MANDATORY DATA FIELD	
	COMPLIANCE	
	Excel Data Format	Text

ADD: L	**Project Zip Code 5** Report the project's five digit zip code.	
	MANDATORY DATA FIELD	
	COMPLIANCE	
	Excel Data Format	Numeric

ADD: M	**Project Zip Code+4** Report the project's four digit zip code extension. To look up the four digit extension for any United States address, see the "Zip Code Lookup" function at www.usps.gov.	
	Excel Data Format	Numeric

	Project FIPS Code Report the project's 11-digit FIPS code.	
	CONDITIONALLY REQUIRED IF:	CIIS is not able to geocode Project Address.
	COMPLIANCE	
	Data Format	Numeric

	Project X, Y Coordinates Report the project's X,Y Coordinates.	
	CONDITIONALLY REQUIRED IF:	CIIS is not able to geocode Investee Address.
	COMPLIANCE	
	Excel Data Format	Numeric

Project Data Points: Outcomes

PRJ: Z	**Annual Gross Revenue from Business Operations At Time of Loan/Investment** For business Projects, report the investee's/borrower's annual gross revenue during the most recent 12-month period prior to Project origination for which the information is available. • If the QALICB is a single-purpose entity (SPE) created by an operating business to lease back property to that parent business, report the revenue of the parent business.	
	Data Format	Numeric

PRJ: AA	**Annual Gross Revenue from Business Operations Reported During the Reporting Period** For business Projects, report the investee's/borrower's annual gross business revenue during the most recent 12-month period for which the information is available. • If the QALICB is a single-purpose entity (SPE) created by an operating business to lease back property to that parent business, report revenue for the parent business	
	Annual Update Required	
	Excel Data Format	Numeric

PRJ: AB	**Type of Jobs Reported** Indicate whether the types of jobs being reported are "Direct" or "Direct and Indirect". Typically such job estimates are based on new hires that the project business expects to be able to make as a result of the new financing. If, however, the project is large and complex, the business or developer may estimate the job effects based on economic models that may include both direct and indirect jobs.		
	CONDITIONALLY REQUIRED IF:	Purpose = • Business • Microenterprise • Real Estate	
	Reject If:	Purpose = Other	
	Crosswalk Values / Definitions	DIRECT	Direct jobs
		DWINDIRECT	Direct jobs and Indirect jobs
		NA	Not Applicable

PRJ: AC	**Jobs at Time of Loan/Investment** For business Projects, report the number of full-time equivalent (FTE) jobs in the business at the time the Project was originated. One FTE is a 35-hour or more work week. In calculating FTEs, part-time employees should be combined. Example: 2 part-time employees that each work 17.5 hours equals one FTE (2 employees x 17.5 hours = 35 hours). • *Exclude* construction jobs. • If the QALICB is a single-purpose entity (SPE) created by an operating business to lease back property to that parent business, report jobs for the parent business.	
	CONDITIONALLY REQUIRED IF:	Purpose = • Business • Microenterprise
	Reject If:	Purpose = Real Estate
	Excel Data Format	Number or "Not Applicable"

PRJ: AD	**Projected Permanent Jobs to Be Created at Businesses Financed** For business Projects, report the number of permanent full-time equivalent (FTE) jobs projected to be created in the business due to this financing. One FTE is a 35-hour or more work week. In calculating FTEs, part-time employees should be combined. *Example:* 2 part-time employees that each work 17.5 hours equals one FTE (2 employees x 17.5 hours = 35 hours). • The number of Projected Permanent Jobs for a transaction should not change after the transaction's initial year of being reported.*Exclude* construction jobs • *.Include direct jobs.* • *Include indirect jobs, if applicable.* • *Exclude induced jobs.*	
	CONDITIONALLY REQUIRED IF:	Purpose = • Business • Microenterprise
	Reject If:	Purpose = Real Estate
	Excel Data Format	Number or "Not Applicable"

PRJ: AE	**Projected Jobs to Be Created - Construction** For real estate Projects, report the number of construction jobs projected to be created in the due to this financing. The number of Projected Permanent Jobs for a transaction should not change after the transaction's initial year of being reported. • *Include direct jobs.* • *Include indirect jobs, if applicable.* • *Exclude induced jobs.*	
	CONDITIONALLY REQUIRED IF:	Purpose = Real Estate
	Reject If:	Purpose = • Business • Microenterprise
	Excel Data Format	Number or "Not Applicable"

PRJ: AF	**Projected Permanent Jobs to Be Created at Tenant Businesses** For real estate Projects, report the number of full-time equivalent (FTE) jobs projected to be created in business located at the property financed. One FTE is a 35-hour or more work week. In calculating FTEs, part-time employees should be combined. *Example:* 2 part-time employees that each work 17.5 hours equals one FTE (2 employees x 17.5 hours = 35 hours). The number of Projected Permanent Jobs for a transaction should not change after the transaction's initial year of being reported. • *Exclude* construction jobs. • *Include direct jobs.* • *Include indirect jobs, if applicable.* • *Exclude induced jobs.*	
	Reject If:	Purpose = • Business • Microenterprise
	Excel Data Format	Number or "Not Applicable"

PRJ: AG	**Actual Jobs Created at Businesses Financed** For business Projects, report the number of full-time equivalent (FTE) jobs created in the business due to this financing. One FTE is a 35-hour or more work week. In calculating FTEs, part-time employees should be combined. *Example*: 2 part-time employees that each work 17.5 hours equals one FTE (2 employees x 17.5 hours = 35 hours). • *Exclude* construction jobs. • *Include direct jobs.* • *Include indirect jobs, if applicable.* • *Exclude induced jobs.*	
	CONDITIONALLY REQUIRED IF:	Purpose = • Business • Microenterprise
	Reject If:	Purpose = Real Estate
	Excel Data Format	Number or "Not Applicable"

PRJ: AH	**Actual Jobs Created - Construction** For real estate Projects, report the number of actual construction jobs created due to this financing. • *Include direct jobs.* • *Include indirect jobs, if applicable.* • *Exclude induced jobs.*	
	CONDITIONALLY REQUIRED IF:	Purpose = Real Estate
	Reject If:	Purpose = • Business Microenterprise
	Excel Data Format	Number or "Not Applicable"

PRJ: AI	**Actual Jobs Created at Tenant Businesses** For real estate Projects, report the actual number of full-time equivalent (FTE) jobscreated in business located at the property financed. One FTE is a 35-hour or more work week. In calculating FTEs, part-time employees should be combined. *Example*: 2 part-time employees that each work 17.5 hours equals one FTE (2 employees x 17.5 hours = 35 hours). • *Exclude* construction jobs. • *Include direct jobs.* • *Include indirect jobs, if applicable.* • *Exclude induced jobs.*	
	Reject If:	Purpose NOT = Real Estate
	Excel Data Format	Number or "Not Applicable"

PRJ: AJ	**Source of Job Estimates** Select the source of the job estimates that are reported in the TLR		
	CONDITIONALLY REQUIRED IF:	Purpose = • Business • Microenterprise • Real Estate	
	Reject If:	Purpose = Other	
	Crosswalk Values / Definitions	NEWFINANCING	New hires that the project business expects to be able to make as a result of the new financing.
		WAGEDATA	Estimates based on state or local wage data and projected wage and salary expenditures attributable to project financing.
		ECONOMICIMPACT	Estimates based on economic impact modeling systems such as IMPLAN, RIMSII, or REMI.
		RULEOFTHUMB	Estimates based on developers "rules of thumb" about jobs created by type of business and square-footage built.
		OTHER	Other
		NA	Not Applicable

PRJ: AK	**Source of Job Estimates - Other** Report Source of Job Estimates not covered above.	
	CONDITIONALLY REQUIRED IF:	Source of Job Estimates = Other
	Excel Data Format	Text

PRJ: AL	**Square Feet of Real Estate - Total** For real estate Projects, report the total number of gross square feet that are expected to be constructed, rehabilitated, or acquired with funding from the transaction.	
	CONDITIONALLY REQUIRED IF:	Purpose = Real Estate
	Validations:	Square Feet of Real Estate – Total >= (Square Feet of Real Estate – Manufacturing) + (Square Feet of Real Estate – Office) + (Square Feet of Real Estate – Retail)
	Reject If:	Purpose = • Business • Microenterprise
	Excel Data Format	Number or "Not Applicable"

PRJ: AM	**Square Feet of Real Estate - Manufacturing** For real estate Projects, report the number of gross square feet of manufacturing space that are expected to be constructed, rehabilitated, or acquired with funding from the transaction.	
	CONDITIONALLY REQUIRED IF:	Purpose = Real Estate
	Reject If:	Purpose = • Business • Microenterprise
	Excel Data Format	Number or “Not Applicable”

PRJ: AN	**Square Feet of Real Estate - Office** For real estate Projects, report the number of gross square feet of office space that are expected to be constructed, rehabilitated, or acquired with funding from the transaction.	
	CONDITIONALLY REQUIRED IF:	Purpose = Real Estate
	Reject If:	Purpose = • Business • Microenterprise
	Excel Data Format	Number or “Not Applicable”

PRJ: AO	**Square Feet of Real Estate – Retail** For real estate Projects, report the number of gross square feet of retail space that are expected to be constructed, rehabilitated, or acquired with funding from the transaction.	
	CONDITIONALLY REQUIRED IF:	Purpose = Real Estate
	Reject If:	Purpose = • Business • Microenterprise
	Excel Data Format	Number or “Not Applicable”

PRJ: AP	**Housing Units - Sale** For real estate Projects, report the number of for-sale housing units to be constructed, rehabilitated, or acquired with funding from the transaction.	
	CONDITIONALLY REQUIRED IF:	Purpose = Real Estate
	Validations:	• Purpose = Real Estate • Housing Units – Sale >= Affordable Housing Units – Sale
	Excel Data Format	Number or “Not Applicable”

PRJ: AQ	**Housing Units - Rental** For real estate projects, report the number of rental housing units to be constructed, rehabilitated, or acquired with funding from the transaction.	
	CONDITIONALLY REQUIRED IF:	Purpose = Real Estate
	Validations:	• Purpose = Real Estate • Housing Units – Rental >= Affordable Housing Units – Rental
	Excel Data Format	Number or "Not Applicable"

PRJ: AR	**Affordable Housing Units – Sale** Of the total Housing Units – Sale to be rehabilitated, constructed, or acquired with funding from this transaction, report the number that are projected to be affordable housing units.	
	CONDITIONALLY REQUIRED IF:	Purpose = Real Estate
	Validations:	• Purpose = Real Estate
	Excel Data Format	Number or "Not Applicable"

PRJ: AS	**Affordable Housing Units - Rental** Of the total Housing Units – Rental to be rehabilitated, constructed, or acquired with funding from this transaction, report the number that are projected to be affordable housing units.	
	CONDITIONALLY REQUIRED IF:	Purpose = Real Estate
	Validations:	• Purpose = Real Estate
	Excel Data Format	Number or "Not Applicable"

PRJ: AT	**Community Facility** Report whether the project financed is a community facility. If the project is a community facility, CIIS requires the user to provide a numeric response greater than zero or "Don't Know" to at least one of the Community Facility Capacity data points that follow.		
	Validations:	Purpose = Real Estate	
	Crosswalk Values / Definitions	YES	Yes
		NO	No
	Excel Data Format	Don't Know	

PRJ: AU	**Capacity of Educational Community Facility** If the project financed includes an educational facility, report the number of student seats available in the school.	
	CONDITIONALLY REQUIRED IF:	• Community Facility = YES AND • None of the other Capacity of Community Facility data contain a numeric response or "Don't Know"
	Excel Data Format	Number, "Don't Know", or Not Applicable

PRJ: AV	**Capacity of Childcare Community Facility** If the project financed includes a childcare facility, report the number of childcare slots available in the facility.	
	CONDITIONALLY REQUIRED IF:	• Community Facility = YES AND • None of the other Capacity of Community Facility data contain a numeric response or "Don't Know"
	Excel Data Format	Number, "Don't Know", or Not Applicable

PRJ: AW	**Capacity of Healthcare Community Facility** If the project financed includes a healthcare facility, report the projected number of visits per year.	
	CONDITIONALLY REQUIRED IF:	• Community Facility = YES AND • None of the other Capacity of Community Facility data contain a numeric response or "Don't Know"
	Excel Data Format	Number, "Don't Know", or Not Applicable

PRJ: AX	**Capacity of Arts Center Community Facility** If the project financed includes an arts center, report the capacity of the arts center. *Example*: If the project is a theater, report the seating capacity	
	CONDITIONALLY REQUIRED IF:	• Community Facility = YES AND • None of the other Capacity of Community Facility data contain a numeric response or "Don't Know"
	Excel Data Format	Number, "Don't Know", or Not Applicable

PRJ: AY	**Capacity of Other Community Facility** If the project financed is a community facility that serves a purpose other than education, childcare, healthcare, or arts, report the capacity related to that other purpose.	
	CONDITIONALLY REQUIRED IF:	• Community Facility = YES AND • None of the other Capacity of Community Facility data contain a numeric response or "Don't Know"
	Excel Data Format	Number, "Don't Know", or Not Applicable

PRJ: AZ	**Other Impact (1) - Explain** If the Organization measures a community development impact(s) that is not covered above, Users may report this as an "Other Impact." Include only quantitative impacts that the CDE has measured during the reporting period.	
	Excel Data Format	Text

PRJ: BA	**Other Impact (1) - Number of Units** If the Organization reported an Other Impact (1) - Explain, report the number of units accomplished for this impact during the reporting period.	
	CONDITIONALLY REQUIRED IF:	Other Impact (1) - Explain reported.
	Excel Data Format	Numeric

PRJ: BB	**Other Impact (2) - Explain** If the Organization measures a community development impact(s) that is not covered above, Users may report this as an "Other Impact." Include only quantitative impacts that the CDE has measured during the reporting period.	
	Excel Data Format	Text

PRJ: BC	**Other Impact (2) - Number of Units** If the Organization reported an Other Impact (2) - Explain, report the number of units accomplished for this impact during the reporting period.	
	CONDITIONALLY REQUIRED IF:	Other Impact (2) - Explain reported.
	Excel Data Format	Numeric

Project Data Points: NMTC Program Criteria

PRJ: BD	**Investor TIN** Report the Tax Identification Number (TIN) of the CDE that originated the Project. "Investor" does not refer to the QEI investor or the upper tier of a leverage structure.	
	MANDATORY DATA FIELD	
	COMPLIANCE	
	Excel Data Format	Numeric

<table>
<tr><td>PRJ:
BE</td><td colspan="3">QALICB Type
QALICB Type describes the investee/borrower. QALICB Type is used to determine an Allocatee's compliance with the type of lending/investing described in the Allocation Agreement. QALICB Type does not describe the purpose of the loan(s)/investment(s). Nor does it refer to the type of collateral securing a loan. (See "Purpose" and "Collateral Type" data points.)

Note: If the CDE would like to avail itself of the IRS's provisions for New Market Tax Credit Non-Real Estate Investments (TD 9600), it must first have designated the QEI as a non-real estate QEI in the CDFI Fund's Allocation Tracking System (ATS). Then, the QALICB Type must be entered as "Non-Real Estate QALICB" and the Purpose must be either "Business" or "Microenterprise." Allocatees are responsible for ensuring compliance with the specific requirements of TD 9600 in order to avail themselves of those provisions.
Real Estate QALICB – The investee/borrower's predominant business activity (i.e. activity that generates more than 50 percent of the business' gross income) involves the development (including construction of new facilities and rehabilitation/enhancement of existing facilities), management, or leasing of real estate.

Non-Real Estate QALICB - The investee/borrower does not satisfy the definition of Real Estate QALICB. As such, the investee/borrower's predominant business activity (i.e. activity that generates more than 50 percent of the business' gross income) DOES NOT involve development (including construction of new facilities and rehabilitation/enhancement of existing facilities), management, or leasing of real estate.

Special Purpose Entity QALICB – The investee/borrower QALICB is a special purpose entity that is controlled by or under common control with a Non-Real Estate QALICB, and that was set up specifically to lease the property back to the Non-Real Estate QALICB such that the Non-Real Estate QALICB is the principal user of the property. For Allocations from the CY 2011 round or earlier, an investee/borrower that is a Special Purpose Entity QALICB may be considered either a Real Estate or a Non-Real Estate QALICB for the purposes of measuring compliance with the Allocation Agreement. For Allocations from the CY 2012 round or later, an investee/borrower that is a Special Purpose Entity QALICB is considered a Real Estate QALICB for the purposes of measuring compliance with the allocation agreement.</td></tr>
<tr><td></td><td>CONDITIONALLY REQUIRED IF:</td><td colspan="2">QLICI Type = QALICB</td></tr>
<tr><td></td><td colspan="3">COMPLIANCE</td></tr>
<tr><td></td><td>Crosswalk Values / Definitions</td><td>RE</td><td>Real Estate QALICB
Borrower/investee's predominant business activity includes the development (including construction of new facilities and rehabilitation/enhancement of existing facilities), management or leasing of real estate.</td></tr>
<tr><td></td><td></td><td>SPE</td><td>Special Purpose Entity QALICB
Investee/borrower is a special purpose entity that is controlled by or under common control with a Non-Real Estate QALICB, and that was set up specifically to lease the property back to the Non-Real Estate QALICB such that the Non-Real Estate QALICB is the principal user of the property.</td></tr>
</table>

		NRE	**Non-Real Estate** • Borrower/investee does not satisfy the definition of Real Estate QALICB.

For the purposes of completing the Business Strategy section and all relevant exhibits, financing provided to real estate *Qualified Active Low Income Community Business (QALICB)* refers to entities whose predominant business activity is the development (including construction of new facilities and rehabilitation/enhancement of existing facilities), management or leasing of real estate.

Transactions with *QALICB*s whose predominant business activity includes all other types of business activities should be classified as non-real estate businesses regardless of: 1) how the business intends to use the proceeds of the transaction; or 2) whether the business intends to use any real estate owned as collateral for a loan.

For example, if an *Applicant* provided a loan to a childcare provider for the purpose of purchasing the property where the childcare center would be housed, the *Applicant* would categorize this loan as a non-real estate transaction. However, if the *Applicant* provided a loan to a real estate development company whose predominant business is the development of community facilities, for the purpose building a childcare center, this loan would be considered financing a real estate transaction.

Notwithstanding the above, loans or investments made to a special purpose entity that is *Controlled* by or under common *Control* with an operating company, and that was set up specifically to lease the property back to the operating company such that the operating company is the principal user of the property, may be classified as either a "real estate *QALICB*" or a "non-real estate *QALICB*", at the discretion of the *CDE*. An operating company is considered the principal user of the *QALICB*'s property if it is the occupant of a majority (i.e., greater than 50%) of the rentable square footage of the *QALICB*'s property. The *QALICB* may lease the balance of its property to one or more third parties.

PRJ: **BF**	**NMTC Eligibility Criteria** Report which geographic criteria qualifies this transaction as a NMTC eligible transaction. If you select ""2006-2010 American Community Survey" (ACS) this may apply to a QLICI closed on or after May 1, 2012. In addition, the CDFI Fund will allow current NMTC allocatees to use either 2000 census data or 2006-2010 ACS data applied to the 2010 census tracts to qualify QLICIs closed between May 1, 2012 and June 30, 2013. Finally if you select "Census 1990", the transaction must have been closed by a specific date outlined in section 3.2 of the Allocation Agreement.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Crosswalk Values / Definitions	CENSUS1990	1990 Census
		CENSUS2000	2000 Census
		TARGETAREA	CDFI Fund Approved Target Area or Other Area
		TARGETPOP	Targeted populations
		TRACTS	Tracts with low population
		HIGHMIGRATION	High migration rural county

		2006-2010ACS	American Community Survey 2006-2010

PRJ: BG	**1990 FIPS Code** If the Organization used the 1990 Census to qualify this transaction as a NMTC eligible transaction, report the 11-digit FIPS code that identifies the correct 1990 census tract.	
	CONDITIONALLY REQUIRED IF:	NMTC Eligibility Criteria = 1990 Census
	COMPLIANCE	
	Reject If:	NMTC Eligibility Criteria NOT = 1990 Census
	Excel Data Format	Text

PRJ: BH	**Related Entity** In accordance with section 3.2 of the Allocation Agreement, report "Yes" if the investee (entity receiving the financing) is a related entity. For more information on related entities, see the IRS regulations or the NMTC Allocation Application Q & A Document on the Fund's website. CDE Allocatees should refer to IRC § 267(b) and 707(b)(1) and consult their own tax advisors for more information about the definition of a related entity.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Crosswalk Values / Definitions	YES	Yes
		NO	No

PRJ: BI	**Total QEI Proceeds Retained by the CDE** This is the total amount of the QEI proceeds retained by the CDE expressed in basis points. The amount of QEI proceeds retained by the CDE added to the amount of the QLICI should equal the total QEI.	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2010
	Reject If:	> 5,000
	Excel Data Format	Numeric

PRJ: BJ	**Front End Sources of Compensation and Profits Charged to Investors** The amount (expressed in basis points) of front-end sources of compensation and profits charged to investors. Front-End sources of compensation and profit include any and all revenue charged prior to or during the close of the transaction (i.e. origination fees, brokerage fees, legal fees, closing costs, guarantee fees, etc).	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2010
	Reject If:	> 5,000
	Excel Data Format	Numeric

PRJ: BK	**Front End Sources of Compensation and Profits Charged to Borrowers/Investees** The amount (expressed in basis points) of front-end sources of compensation and profits charged to borrowers/investees. Front-End sources of compensation and profit include any and all revenue charged prior to or during the close of the transaction (i.e. origination fees, brokerage fees, legal fees, closing costs, guarantee fees, etc).	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2010
	Reject If:	> 5,000
	Excel Data Format	Numeric

PRJ: BL	**Front End Sources of Compensation and Profits Charged to Other Entities** The amount (expressed in basis points) of front-end sources of compensation and profits charged to other entities besides investors or borrowers/investees. Front-End sources of compensation and profit include any and all revenue charged prior to or during the close of the transaction (i.e. origination fees, brokerage fees, legal fees, closing costs, guarantee fees, etc). Other entities may include subsidiary CDEs, etc.	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2010
	Reject If:	> 5,000
	Excel Data Format	Numeric

PRJ: BM	**On-going Sources of Compensation and Profits Charged to Investors** The amount (expressed in basis points) of on-going sources of compensation and profits charged to investors. On-going sources of compensation and profit include any and all revenue collected throughout the allocation compliance period (i.e. asset management fees, compliance fees, interest rate spread, etc), with the exception of ordinary interest or dividend payments passed through to investors.	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2010
	Reject If:	> 5,000
	Excel Data Format	Numeric

PRJ: BN	**On-going Sources of Compensation and Profits Charged to Borrowers/Investees** The amount (expressed in basis points) of on-going sources of compensation and profits charged to borrowers/investees. On-going sources of compensation and profit include any and all revenue collected throughout the allocation compliance period (i.e. asset management fees, compliance fees, interest rate spread, etc), with the exception of ordinary interest or dividend payments passed through to investors.	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2010
	Reject If:	> 5,000
	Excel Data Format	Numeric

PRJ: BO	**On-going Sources of Compensation and Profits Charged to Other Entities** The amount (expressed in basis points) of on-going sources of compensation and profits charged to other entities besides investors or borrowers/investees. Other entities may include subsidiary CDEs, etc. On-going sources of compensation and profit include any and all revenue collected throughout the allocation compliance period (i.e. asset management fees, compliance fees, interest rate spread, etc), with the exception of ordinary interest or dividend payments passed through to investors.	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2010
	Reject If:	> 5,000
	Excel Data Format	Numeric

PRJ: BP	**Back-end Sources of Compensation and Profits Charged to Investors** The amount (expressed in basis points) of back-end sources of compensation and profits charged to investors. Back-end sources of compensation and profit include any and all revenue collected at the time of investment exit or after the investment exit (i.e. success, residuals, exit fees, carried interest, etc).	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2010
	Reject If:	> 5,000
	Excel Data Format	Numeric

PRJ: BQ	**Back-end Sources of Compensation and Profits Charged to Borrowers/Investees** The amount (expressed in basis points) of back-end sources of compensation and profits charged to borrowers/investees. Back-end sources of compensation and profit include any and all revenue collected at the time of investment exit or after the investment exit (i.e. success, residuals, exit fees, carried interest, etc).	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2010
	Reject If:	> 5,000
	Excel Data Format	Numeric

PRJ: BR	**Back-end Sources of Compensation and Profits Charged to Other Entities** The amount (expressed in basis points) of back-end sources of compensation and profits charged to other entities besides investors or borrowers/investees. Other entities may include subsidiary CDEs, etc. Back-end sources of compensation and profit include any and all revenue collected at the time of investment exit or after the investment exit (i.e. success, residuals, exit fees, carried interest, etc).	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2010
	Reject If:	> 5,000
	Excel Data Format	Numeric

PRJ: BS	**Other Sources of Compensation and Profits Charged to Investors** The amount (expressed in basis points) other sources of compensation and profits charged to investors that has not been disclosed as front-end, on-going, or back-end sources of compensation and profit.	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2010
	Reject If:	> 5,000
	Excel Data Format	Numeric

PRJ: BT	**Other Sources of Compensation and Profits Charged to Borrowers/Investees** The amount (expressed in basis points) of other sources of compensation and profits charged to borrowers/investees that has not been disclosed as front-end, on-going, or back-end sources of compensation and profit.	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2010
	Reject If:	> 5,000
	Excel Data Format	Numeric

PRJ: BU	**Other Sources of Compensation and Profits Charged to Other Entities** The amount (expressed in basis points) of other sources of compensation and profits charged to other entities besides investors or borrowers/investees that has not been disclosed as front-end, on-going, or back-end sources of compensation and profit. Other entities may include subsidiary CDEs, etc.	
	CONDITIONALLY REQUIRED IF:	Date Originated > 12/31/2010
	Reject If:	> 5,000
	Excel Data Format	Numeric

Project Data Points: Better Rates & Terms

PRJ: BV	**Below Market Interest Rate (Project)** Report whether the Project had a below market interest rate at the end of the reporting period. • In previous versions of CIIS, "Below Market Interest Rate" was collected on the Financial Note-level only.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Crosswalk Values / Definitions	YES	Yes
		NO	No

PRJ: BW	**Blended Interest Rate** If the Financial Note(s) in the Project include one or more loans, report the blended interest rate in effect at the reporting period end. When calculating the blended interest rate, users may treat equity investments as 0% interest loans. If the Project was paid off during the reporting period, report the interest rate at the time of the pay off. • If you provide a blended interest rate, please be prepared to provide the Fund with documentation regarding how the blended interest rate was calculated. Enter the percentage as a whole number (e.g. if the Blended Interest Rate is 2.0%, enter "2.0").	
	CONDITIONALLY REQUIRED IF:	Below Market Interest Rate (Project) = YES
	Annual Update Required	
	Excel Data Format	Numeric (3 decimal places)

PRJ: BX	**Comparable Blended Interest Rate** If the Project has a below market interest rate, report the comparable market rate at the end of the reporting period that the Allocatee used as a benchmark to determine that the Project has a below market interest rate. **Enter the percentage as a whole number (e.g. if the Comparable Blended Interest Rate** is 2.0%, enter "2.0").	
	CONDITIONALLY REQUIRED IF:	Below Market Interest Rate (Project) = YES
	Annual Update Required	
	Excel Data Format	Numeric (3 decimal places)

PRJ: BY	**What is Blended Interest Rate Comparable?** If the Project has a Below Market Interest Rate, report the Blended Interest Rate Comparable.		
	CONDITIONALLY REQUIRED IF:	Below Market Interest Rate (Project) = Yes and Date Originated > 12/31/2005	
	Crosswalk Values / Definitions	NONNMTC	CDE's Non-NMTC Transaction
		PARENT	CDE's Parent/Affiliate
		BANKS	Banks
		OTHER	Other

PRJ: BZ	**Blended Interest Rate Comparable Other** If What is Blended Interest Rate Comparable? = Other, enter the Blended Interest Rate Comparable.	
	CONDITIONALLY REQUIRED IF:	What is Blended Interest Rate Comparable? = Other
	Excel Data Format	Text

PRJ: CA	**Lower than Standard Origination Fees (Project)** In accordance with Section 3.2 of the Allocation Agreement, report whether the Project has lower than standard origination fees. • In previous versions of CIIS, "Lower than Standard Origination Fees" was collected on the Financial Note-level only		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Crosswalk Values / Definitions	YES	Yes
		NO	No

PRJ: CB	**Standard Origination Fees (Project)** If the Project has lower than standard origination fees, report the comparable market origination fees that the Allocatee used as a benchmark to determine that the Project has lower than standard origination fees.	
	CONDITIONALLY REQUIRED IF:	Lower than Standard Origination Fees (Project) = YES
	Excel Data Format	Numeric

PRJ: CC	**What is Standard Origination Fees (Project) Comparable?** If the Project has a Lower than Standard Origination Fees, report the Standard Origination Fees Comparable.		
	CONDITIONALLY REQUIRED IF:	Lower than Standard Origination Fees (Project) = Yes and Date Originated > 12/31/2005	
	Crosswalk Values / Definitions	NONNMTC	CDE's Non-NMTC Transaction
		PARENT	CDE's Parent/Affiliate
		BANKS	Banks
		OTHER	Other

PRJ: CD	**Standard Origination Fees (Project) Comparable Other** If What is Standard Origination Fees (Project) Comparable? = Other, enter the Standard Origination Fees Comparable.	
	CONDITIONALLY REQUIRED IF:	What is Standard Origination Fees (Project) Comparable? = Other
	Excel Data Format	Text

PRJ: CE	**Higher than Standard Loan to Value Ratio** In accordance with Section 3.2 of the Allocation Agreement, report whether the Project has a higher than standard loan to value ratio.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Crosswalk Values / Definitions	YES	Yes
		NO	No

PRJ: CF	**Standard Loan-to-Value Ratio** If the Project has a higher than standard loan to value ratio, report the comparable market loan to value ratio that the Allocatee used as a benchmark to determine that the Project has a higher than standard loan to value ratio. • Enter the percentage as a whole number (e.g. if the LTV is 125%, enter "125.")		
	CONDITIONALLY REQUIRED IF:	Higher than Standard Loan to Value Ratio = YES	
	Excel Data Format	Numeric (3 decimal places)	

PRJ: CG	**What is Standard Loan-to-Value Ratio Comparable?** If the Project has a Higher than Standard Loan-to-Value Ratio, report the Standard Loan-to-Value Ratio Comparable.		
	CONDITIONALLY REQUIRED IF:	Higher than Standard Loan-to-Value Ratio = Yes and Date Originated > 12/31/2005	
	Crosswalk Values / Definitions	NONNMTC	CDE's Non-NMTC Transaction
		PARENT	CDE's Parent/Affiliate
		BANKS	Banks
		OTHER	Other

PRJ: CH	**Standard Loan-to-Value Ratio Comparable Other** If What is Standard Loan-to-Value Ratio Comparable? = Other, enter the Standard Loan-to-Value Ratio Comparable.		
	CONDITIONALLY REQUIRED IF:	What is Standard Loan-to-Value Ratio Comparable? = Other	
	Excel Data Format	Text	

PRJ: CI	**More Flexible Borrower Credit Standards** In accordance with Section 3.2 of the Allocation Agreement, report whether the Project has more flexible borrower credit standards.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Crosswalk Values / Definitions	YES	Yes
		NO	No

PRJ: CJ	**Lower than Standard Debt Service Coverage Ratio** In accordance with Section 3.2 of the Allocation Agreement, report whether the Project has a lower than standard debt service coverage ratio.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Crosswalk Values / Definitions	YES	Yes
		NO	No

PRJ: CK	**Standard Debt Service Coverage Ratio** If the Project has a lower than standard debt service coverage ratio, report the comparable market debt service coverage ratio that the Allocatee used as a benchmark to determine that the Project has a lower than standard debt service coverage ratio. • Enter the percentage as a whole number (e.g. if the DSC is 100%, enter "100.")	
	CONDITIONALLY REQUIRED IF:	Lower than Standard Debt Service Coverage Ratio = YES
	Excel Data Format	Numeric (3 decimal places)

PRJ: CL	**What is Standard Debt Service Coverage Ratio Comparable?** If the Project has a Lower than Standard Debt Service Coverage Ratio, report the Standard Debt Service Coverage Ratio Comparable.		
	CONDITIONALLY REQUIRED IF:	Lower than Standard Debt Service Coverage Ratio = Yes and Date Originated > 12/31/2005	
	Crosswalk Values / Definitions	NONNMTC	CDE's Non-NMTC Transaction
		PARENT	CDE's Parent/Affiliate
		BANKS	Banks
		OTHER	Other

PRJ: CM	**Standard Debt Service Coverage Ratio Comparable Other** If What is Standard Debt Service Coverage Ratio Comparable? = Other, enter the Standard Debt Service Coverage Ratio Comparable.	
	CONDITIONALLY REQUIRED IF:	What is Standard Debt Service Coverage Ratio Comparable? = Other
	Excel Data Format	Text

PRJ: CN	**Lower than Standard Loan Loss Reserve Requirement** In accordance with Section 3.2 of the Allocation Agreement, report whether the Project has a lower than standard loan loss reserve requirement.		
	MANDATORY DATA FIELD		
	COMPLIANCE		
	Crosswalk Values / Definitions	YES	Yes
		NO	No

PRJ: CO	**Standard Loan Loss Reserve Requirement** If the Project has a lower than standard loan loss reserve requirement, report the comparable market loan loss reserve requirement that the Allocatee used as a benchmark to determine that the Project has a lower than standard loan loss reserve requirement. • Enter the percentage as a whole number (e.g. if the LLR requirement is 5%, enter "5.")	
	CONDITIONALLY REQUIRED IF:	Lower than Standard Loan Loss Reserve Requirement = YES
	Excel Data Format	Numeric

PRJ: CP	**What is Standard Loan Loss Reserve Requirement Comparable?** If the Project has a Lower than Standard Loan Loss Reserve Requirement, report the Standard Loan Loss Reserve Requirement Comparable.		
	CONDITIONALLY REQUIRED IF:	Lower than Standard Loan Loss Reserve Requirement = Yes and Date Originated > 12/31/2005	
	Crosswalk Values / Definitions	NONNMTC	CDE's Non-NMTC Transaction
		PARENT	CDE's Parent/Affiliate
		BANKS	Banks
		OTHER	Other

PRJ: CQ	**Standard Loan Loss Reserve Requirement Comparable Other** If What is Standard Loan Loss Reserve Requirement Comparable? = Other, enter the Standard Loan Loss Reserve Requirement Comparable.	
	CONDITIONALLY REQUIRED IF:	What is Standard Loan Loss Reserve Requirement Comparable? = Other
	Excel Data Format	Text

Project Data Points: Areas of Higher Distress

PRJ:	**Areas of Higher Distress – Standard List** In accordance with Section 3.2 of the Allocation Agreement, report "YES", "NO", or "NA" for each of the following:
	MANDATORY DATA FIELD
	COMPLIANCE
CR	**Poverty Rates Greater than 25% but less than or equal to 30%**
CS	**Poverty Rates Greater than 30%**
CT	**If located within a non-Metropolitan Area, median family income does not exceed 60 percent of statewide median family income or if located within a Metropolitan Area, median family income does not exceed 60 percent of the greater of statewide median family income or the Metropolitan Area median family income.**
CU	**If located within a non-Metropolitan Area, median family income greater than 60 percent but less than or equal to 70 percent of statewide median family income or if located within a Metropolitan Area, median family income greater than 60 percent but less than or equal to 70 percent of the greater of statewide median family income or the Metropolitan Area median family income.**
CV	**Unemployment Rates equal to or greater than 1.25 but less than 1.50 Times the National Average**
CW	**Unemployment Rates at Least 1.5 Times the National Average**
CX	**Designated for redevelopment by a governmental agency;**
CY	**Federally designated Empowerment Zones, Enterprise Communities, or Renewal Communities.**

CZ	**U.S. Small Business Administration (SBA) designated HUB Zones, to the extent that the QLICIs will support businesses that obtain HUB Zone certification from the SBA; (* See note below for clarification).** • Round 1 and Round 2 Allocatees - For a project to qualify as an eligible AHD under this criteria, the project must only be located in a SBA designated HUB Zone. • Round 3, Allocatees and all Allocatees Thereafter - For a project to qualify as an eligible AHD under this criteria, the project must be located in a SBA designated HUB Zone and the QLICIs support businesses that obtain HUB Zone certification from the SBA.	
DA	**Federally designated as Native American or Alaskan Native areas, Hawaiian Homelands, or redevelopment areas by the appropriate Tribal or other authority.**	
DB	**Federally designated Brownfields redevelopment areas.**	
DC	**Encompassed by a HOPE VI redevelopment plan.**	
DD	**Located in a Hot Zone (defined as geographic areas designated by the Fund as having greater levels of economic distress).**	
DE	**Areas designated as distressed by the Appalachian Regional Commission or Delta Regional Authority.**	
DF	**Colonias areas as designated by the U.S. Department of Housing and Urban Development.**	
DG	**Federally designated medically underserved areas, to the extent that QLICI activities will support health related services.**	
DH	**State or local tax-increment financing districts, enterprise zone programs, or other similar state/local programs targeted towards particularly economically distressed communities.**	
DI	**High Migration Rural County**	
DJ	**Non-Metropolitan Census Tract**	
DK	**Counties for which the Federal Emergency Management Agency (FEMA) has (a) issued a "major disaster declaration" since July 15, 2005; and (b) made a determination that such County is eligible for both "individual and public assistance;" provided that, for areas not located within the GO Zone, the initial project investment was made within 24 months of the disaster declaration.**	
DL	**Businesses certified by the Department of Commerce as eligible for assistance under the Trade Adjustment Assistance for Firms (TAA) Program**	
DM	**Food Desert**	
DN	**Targeted Populations**	
	Excel Data Options	YES
		NO
		NA

PRJ: DO	**Areas of Higher Distress – Other** In accordance with Section 3.2 of the Allocation Agreement, report any responses applicable to the transaction in the same text as appears in the Allocation Agreement. In addition to the Standard List outlined above, some Allocatees may have additional targeted areas approved in their Allocation Agreement.	
	MANDATORY DATA FIELD	
	COMPLIANCE	
	Excel Data Format	Text

Additional Guidance on reporting Multi-CDE Project Numbers

Overview: Many CDEs are financing Projects in conjunction with other CDEs, allocatees and sub-allocatees. Organizations will now be able to report which Projects were financed by multiple allocates and sub-allocatees. Organizations can create a Multi-CDE Project Number by selecting the Multi-CDE Project link under the TLR menu of the CIIS Homepage. After selecting the link, follow the steps and CIIS will generate the Multi-CDE Project Number. The Multi-CDE Project Number can be entered in column B of the CDE TLR Projects tab.

- A response to the Multi-CDE project number requirement is mandatory for any CDE projects.
- *CIIS allows organizations to create Multi-CDE Project Numbers at any time regardless of where an organizations is in the reporting process (in progress or submitted). Organizations can access the Multi-CDE Project Number creation page any time to establish a new Multi-CDE Project Number. If you have any questions please call the CIIS Help Desk at either of the following: (703) 373-1516 or ciishelp@kearneyco.com.*
- *CIIS TLR Reporting System Enhancements will become operational by EOB March 25th, 2013.*
- *Two responses are provided in the drop menu: "**Multi-CDE Project Number" and "Not Applicable."***
- *When applicable after 12/31/2011 a Multi-CDE Project should be reported for the new project when the initial investment is closed.*
- *Projects that are funded by a single CDE should provide a response of "Not Applicable" in the "Multi-CDE Project Number" field of the TLR.*
- *Generally, a project originated prior to 1/1/2012 should NOT be reported as a Multi-CDE project even though it may have been a Multi-CDE project. **The only instances in which a project originated prior to 1/1/2012 should be reported as a Multi-CDE Project is when project's costs cannot be disaggregated between reporting phases and some of the participating CDEs' Qualified Equity Investments would be comingled between project phases.***
- ***Treatment of Multi-CDE Projects involving distinct phases**: In instances where a Multi-CDE project occurs at an address or location where a NMTC financed project was previously funded, the succeeding phase may be construed as a new and distinct project if and only if the total project costs can be disaggregated between reporting phases and none of the participating CDEs' Qualified Equity Investments would be comingled between project phases. Moreover, if there are different QALICBs in these separate phases it should be straightforward to separate costs and impacts between phases.*

- ***To address instances of Multi-CDE projects prior to 1/1/2012*** *the CDFI Fund will publish the TLR historical data which will include a provisional list of Multi-CDE projects. This list will provide a first iteration for identifying Multi-CDE project. At a later date the CDFI Fund will issue guidance on providing edits to this list to develop a consensus list; this approach to identifying Multi-CDE projects in the historical data entails less complexity than attempting to link the historical records through the TLR reporting system.*

1. The following instructions are provided on the use of "Lead" and "Collaborative" CDE approaches for administering and reporting a multi-CDE project:

   Lead Approach – Please select this option if a CDE (or allocatee or sub-allocatee—which hereafter will be referred to as the organization) has been designated by all participating organizations as the initiating organization to create, enter and edit the applicable Multi-CDE Project information. The Lead CDE coordinates the multi-CDE project data to report the total project costs (making sure that it includes all sources of financing for all participating organizations as detailed in reporting fields PRJ:C-F), the project address, and the total number organizations participating and their respective TINs (see TLR enhancement 1 below).

   - Please note that the multi-CDE table which assigns the Multi-CDE project number is a separate reporting table used to link multiple transactions across participating organizations. The multi-CDE table is not meant to collect the data on the individual transactions of participating organizations which must still be reported separately in the TLR by each organization. In addition the Lead CDE should ensure that all participating organization uses the same business description, 6-digit NAICS code for the project.
   - The "initiating" or "registering" organization **WILL** be automatically listed as a participant in the 'Multi-CDE Project Table'.
   - Under the Lead CDE approach all participating organizations should report the same impact data based upon the total impact of the project, for each relevant outcome measure in TLR fields PRJ:Z –PRJ:BC, including projected and actual job measures, square footage, annual gross revenue generated by QALICB, etc. (The source(s) and method(s) of computing jobs should be agreed upon).
   - Differing fiscal year end (FYE) for participating organizations: It is recognized that not all participating organizations will have the same FYE to estimate outcome data for the Multi-CDE project; however slight differences in outcome reporting will average out over the life of the project. Please use the most recent available outcome data even if the end-of-fiscal-year dates vary among organizations.
   - The rationale for using the same outcome numbers for TLR reporting is that every organization will report the aggregate impact and the CDFI Fund can then count the impacts once for each identified multi-CDE without risk of double counting.

   Collaborative Approach – Please select this option if all participating organizations should be able to edit the Multi-CDE Project information.

   - Under the Collaborative approach, the organizations agree to report in the Multi-CDE project table the total project costs (making sure that it includes all sources of financing for all participating organizations as detailed in reporting fields PRJ:C-F), the project address, and the total number participating organizations and their respective TINs (see TLR enhancement 1 below).

- Please note that the multi-CDE table which assigns the Multi-CDE project number is a separate reporting table used to link multiple transactions across participating organizations.
- The "initiating" or "registering" organization **WILL** be automatically listed as a participant in the 'Multi-CDE Project Table'.
- All participating organizations should report their individual outcome data based on their organization's detailed data collection on their specific contribution to the project.
- **If the participating organizations do not collect discrete breakouts of outcome data for each organization's contribution to the project outcomes, then the organizations should use a pro-rata share of relevant outcomes as measured by each organization's share of all QEIs in the project.** It is recognized that prorating outcomes based on the share of total QEIs does not account for the non-New Markets financing portion of the project; however the collection of the detailed breakout of total project cost components will allow the CDFI Fund to make this calculation in analyzing project leverage and the attribution of outcomes.
- Outcomes that should be prorated include all job measures (PRJ: AB-PRJ: AI); and square footage, housing units, community facilities and capacity measures (PRJ: AL-PRJ: BC). The source and method of computing jobs should be agreed upon.
- As in the lead approach the multi-CDE table is not meant to collect the data on the individual transactions of participating organizations which must still be reported separately in the TLR by each organization. In addition all participating organizations must use the same business description, 6-digit NAICS code for the project.
- The rationale for this approach was that some organizations desire to report discrete outcomes related to their individual investments. Moreover under the collaborative approach the reporting effort is distributed across all organizations identified in the multi-CDE project.
- **A key performance measurement objective for collaborative CDE reporting is that the sum of individually reported outcomes should equal the estimated total outcome of the project so that there is no double counting of outcomes.**

CIIS TLR Reporting System Enhancements:
The system enhancements listed below will become operational by EOB March 25th, 2013.

1. A Drop down will be added to the Multi-CDE creation page that requires users to enter the number of organizations participating in the Multi-CDE Project.
    - An entry for the "Number of Participating Organizations" will require that value match the number of organization entries identified when initiating the Multi-CDE Project Number. If the number does not match the actual number of entries of participating allocatees and sub-allocatees entered in the drop-down box, the system will not generate a Multi-CDE project number.
2. The system will send an email to all participating organizations when updates are made regarding the setup of the multi-CDE project.

3. The system will CC the Help Desk on all emails.

4. The system will continue to use the TIN as the identifier when adding all participating organizations that have a QEI in the project. For reasons of confidentiality CIIS cannot provide a list of TINs for allocatee or sub-allocatee.

5. If an organization has already submitted a TLR and needs to change an answer based on these new instructions, they will have to request that the Help Desk set the TLR to 'Open' and then they will be able to make a change in Multi-CDE Project Number.